



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

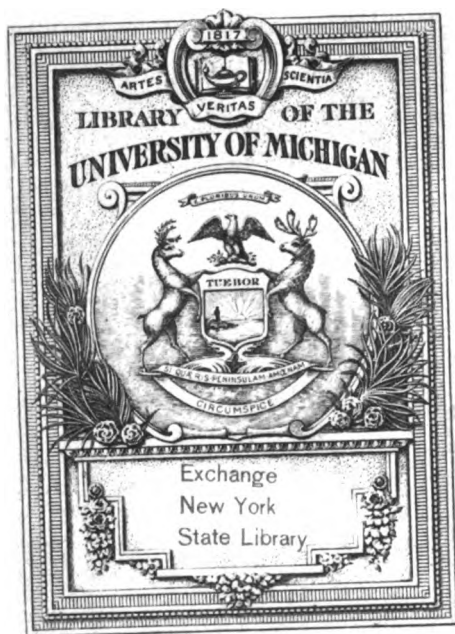
Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>



J
87
N7,

NEW YORK LEGISLATIVE DOCUMENTS

ONE HUNDRED AND FORTY-THIRD SESSION

1920

VOL. XV — NO. 36, PART 2



ALBANY
J. B. LYON COMPANY, PRINTERS
1920

REPORT
OF THE
PUBLIC SERVICE COMMISSION
FOR THE FIRST DISTRICT
OF THE
STATE OF NEW YORK

For the Year Ending December 31, 1919

Vol. II

Statistics of Public Service Corporations

PREPARED BY THE
BUREAU OF STATISTICS AND ACCOUNTS

Exchange
New York
State Library

STATE OF NEW YORK

PUBLIC SERVICE COMMISSION FOR THE FIRST DISTRICT

NEW YORK, *January 12, 1920.*

Honorable HARRY C. WALKER, President of the Senate:

Honorable THADDEUS C. SWEET, Speaker of the Assembly:

SIRS:— The Public Service Commission for the First District of the State of New York herewith transmits to the Legislature its report for the year ended December 31, 1919.

Respectfully,

LEWIS NIXON,
Commissioner.

TABLE OF CONTENTS

PART I. COMPARATIVE SUMMARIES

PAGE

I. GENERAL:

TABLE 1. GROWTH OF CITY TRANSIT IN NEW YORK CITY SINCE 1860 BY KIND OF ROAD OR CONVEYANCE:

A. As indicated by number of revenue passengers.....	13
B. As indicated by passenger receipts.....	16
C. As indicated by miles of track.....	16
D. As indicated by number of passenger cars owned or leased.....	18

II. COMMON CARRIERS OTHER THAN STREET RAILWAYS:

TABLE 2. NEW YORK CITY FERRY PASSENGER TRAFFIC, 1908-1919.....

20

TABLE 3. COMMUTATION TRAVEL TO NEW YORK CITY, 1900-1917.....

22

TABLE 4. SUBURBAN TRAVEL ON LONG ISLAND AND STATEN ISLAND:

A. Passenger traffic and passenger-car miles in passenger trains of the Long Island Railroad, 1912-1919.....	23
B. Car and passenger movement data for steam-road passenger service on Staten Island, 1908-1919.....	23

TABLE 5. MOTOR OMNIBUS OPERATIONS, 1909-1919:

A. Traffic of Fifth Avenue Coach Company.....	24
B. Accidents; employees and wages, Fifth Avenue Coach Company.....	24
C. Operating revenues and expenses of Fifth Avenue Coach Company.....	24
D. Income of Fifth Avenue Coach Company.....	25
E. Capital of Fifth Avenue Coach Company.....	25
F. Data for City Island Motor Bus Company (1917, 1918 and 1919).....	25

III. STREET AND ELECTRIC RAILWAYS OF NEW YORK CITY:

TABLE 6. GENERAL STREET RAILWAY SUMMARY, YEARS ENDED JUNE 30, 1909-1919....

26

TABLE 7. ROAD AND TRACK MILEAGE, JUNE 30, 1908-1919:

A. Length of road and track.....	28
B. Increase in road and track.....	28
C. Length of road or line divided between surface and rapid-transit companies.....	28
D. Length of all track divided between surface and rapid-transit companies.....	29
E. Distribution by mode of operation.....	29
F. Geographical location of surface and rapid-transit railway track.....	30

TABLE 8. STREET RAILWAY POWER PLANTS:

A. Capacity and output, 1909-1919.....	31
B. Quantity and cost of coal used in power plants, 1915-1919.....	31

TABLE 9. PASSENGER CARS, JUNE 30, 1908-1919:

A. Number owned or leased, by type of car.....	32
B. Rapid-transit cars, by road.....	32
C. Surface cars classified with reference to protection of motormen.....	33
D. Seating capacity.....	33

TABLE 10. NEW YORK CITY STREET RAILWAY TRAFFIC, 1908-1919:

A. Transfer passengers.....	34
B. Revenue car-miles.....	34
C. Passenger-car miles.....	34
D. Car-seat miles (active).....	36
E. Passenger-car hours.....	36
F. Average number of passenger cars used per day (1910-1919).....	36

III. STREET AND ELECTRIC RAILWAYS OF NEW YORK CITY — <i>Concluded:</i>	PAGE
TABLE 11. STREET RAILWAY CASUALTIES, 1908-1919:	
A. Number reported each year	38
B. Fatal accidents reported each year	38
C. Persons killed, distributed as passengers, employees and others	39
D. Average amounts expended in settlements for personal injury claims (1914-1919)	39
TABLE 12. OFFICERS, EMPLOYEES AND THEIR COMPENSATION:	
A. Number, by chief occupational groups, 1908-1919	40
B. Aggregate salaries and wages, 1908-1919	40
C. Distribution of operating payrolls, 1910-1919	40
D. Ratio (per cent) of payrolls to total expense of each department, 1910-1919	41
E. Average wages of car-platform men and ticket agents on June 30, 1909-1919	41
TABLE 13. FINANCIAL SUMMARY OF STREET RAILWAY OPERATIONS, 1909-1919	42
TABLE 14. CHANGES IN MAINTENANCE CHARGES DURING THE YEARS 1909-1919	44
TABLE 15. DETAILS OF OPERATING EXPENSES ON ACCOUNT OF INJURIES AND DAMAGES, 1912-1919	50
TABLE 16. REVENUES AND EXPENSES OF THE INTERBOROUGH SUBWAY FOR YEARS ENDED JUNE 30, 1905-1919	52
TABLE 17. FINANCIAL RESULTS OF OPERATION AS REPORTED BY THE NEW YORK CONSOLIDATED RAILROAD (LESSEE UNDER CONTRACT NO. 4), 1914-1919	54
IV. GAS AND ELECTRICAL COMPANIES OF NEW YORK CITY:	
TABLE 18. GENERAL SUMMARY, 1908-1919	55
TABLE 19. PHYSICAL STATISTICS OF THE PRODUCTION AND DISTRIBUTION OF GAS, 1908-1919	57
PART II. STREET RAILWAY COMPANIES, 1919	
GENERAL TABLES:	
I. TRACK MILEAGE	60
II. ROLLING STOCK:	
A. Number of cars available June 30, 1919, and change during the year	66
B. Seating capacity and average weight of passenger cars	68
C. Age of passenger cars and protective equipment	70
III. POWER PLANT EQUIPMENT	72
IV. ELECTRIC POWER:	
A. Electric energy produced and fuel consumed, by generating stations of street railway companies	74
B. Source and disposition of A.C. power	75
C. Source and disposition of D.C. power up to distribution to line	76
D. Power distributed to line and car miles operated thereby	78
V. TRAFFIC STATISTICS: CAR MOVEMENT	80
VI. TRAFFIC STATISTICS: PASSENGER MOVEMENT	86
VII. TRAFFIC STATISTICS: CAR AND PASSENGER MOVEMENT BY MONTHS:	
A. Revenue passengers	90
B. Passenger earnings	92
C. Transfers	94
D. Passenger-car hours (active and idle)	96
E. Passenger-car miles (active)	98
F. Car-seat miles (active)	100
G. Revenue car-miles	102
VIII. TRAFFIC STATISTICS: CAR AND PASSENGER MOVEMENT BY ROUTES	104
IX. TRAFFIC STATISTICS: SUBWAY AND ELEVATED STATION RECORDS:	
A. Ticket sales at Interborough subway division stations	118
B. Ticket sales at Manhattan Railway (Interborough elevated division) stations	123
C. Fares collected at Brooklyn Rapid Transit elevated-subway division stations	127
D. Ticket sales of the Hudson & Manhattan — aggregate for New Jersey and by stations for New York city	138

TABLE OF CONTENTS

7

STREET RAILWAY TABLES — Continued:	PAGE
X. CASUALTIES: PERSONS KILLED OR INJURED AND EXTENT OF INJURY.....	134
XI. CLAIMS ON ACCOUNT OF INJURIES:	
A. Damage suits.....	136
B. Settlements according to period of accident.....	138
XII. EMPLOYEES AND WAGES:	
A. Number of officers and employees, by occupational groups	140
B. Distribution of total compensation for the fiscal year.....	142
C. Average hourly rates and number receiving specified rates:	
§ 1. Conductors, guards and ticket agents.....	146
§ 2. Motormen.....	148
D. Classified weekly earnings for last week in June:	
§ 1. Aggregate employees by companies.....	150
§ 2. All companies combined by occupations.....	152
XIII. REVENUES FROM STREET RAILWAY OPERATIONS.....	154
XIV. OPERATING EXPENSES:	
A. Summary for all corporations by accounts of class C classification (the least detailed).....	158
B. Complete details for principal corporations or groups of companies.....	170
XV. OPERATING RATIOS:	
A. Per car mile.....	176
B. Proportionate disposition of revenues.....	178
C. Miscellaneous.....	180
XVI. CONDENSED INCOME (AND SURPLUS) STATEMENTS:	
A. Operating companies.....	182
B. Lessor companies.....	186
XVII. CONDENSED BALANCE SHEET STATEMENTS:	
A. Assets side.....	188
B. Liabilities side.....	192
XVIII. GROWTH OF FIXED CAPITAL.....	193
XIX. CAPITALIZATION:	
A. Total outstanding capitalization, including and excluding intercorporate hold-ings.....	203
B. Capital stock.....	204
C. Funded debt.....	204
D. Certificates of indebtedness, etc., to controlling corporations.....	212
E. Details of corporate stock and corporate stock notes of the City of New York outstanding and allotted for construction of rapid transit railroads.....	214
F. Capitalization effected by securities issued during the year and retirements of capitalization.....	215
XX. VALUATION OF PROPERTY OF STREET SURFACE RAILWAYS FOR PURPOSES OF TAXATION:	
A. Assessed valuation of street surface railways.....	216
B. Estimated value of property of street surface railways, as reported to the State Tax Commission under date of December 31, 1918.....	218
NOTE REGARDING DEPRECIATION ACCOUNTS.....	223
ABSTRACTS OF ANNUAL RETURNS (Index at close of volume).....	225

PART III. OMNIBUS AND BAGGAGE TRANSFER COMPANIES, 1919

SUMMARY TABLES:

I. PHYSICAL AND OPERATING DATA.....	478
II. FINANCIAL DATA.....	476

ABSTRACTS OF COMPANY RETURNS:

City Island Motor Bus Co., Inc.....	478
Fifth Avenue Coach Co.....	479
New York Transfer Co.....	481
Westcott Express Co.....	485

PART IV. STEAM RAILROAD COMPANIES, 1919		PAGE
I. SUMMARY OF ANNUAL RETURNS OF FIRST DISTRICT LESSOR COMPANIES.....		502
II. SUMMARY OF ANNUAL RETURNS OF FIRST DISTRICT OPERATING COMPANIES.....		504
III. DETAIL OF OPERATING EXPENSES.....		508
IV. FREIGHT CARRIED BY STATEN ISLAND RAPID TRANSIT RAILWAY COMPANY.....		511
V. SUBURBAN PASSENGER TRAFFIC (FROM MONTHLY REPORTS):		
A. Long Island Railroad.....		512
B. Pennsylvania Terminal (Seventh Avenue).....		516
C. New York Central Railroad (including West Shore).....		518
D. New York, New Haven and Hartford Railroad.....		520
E. New York, Westchester and Boston Railway.....		521
PART V. GAS COMPANIES AND ELECTRICAL COMPANIES, 1919		
GENERAL TABLES:		
I. COAL-GAS WORKS, BY COMPANIES AND STATIONS.....		525
II. WATER-GAS SETS, AND YEAR'S INCREASE, BY COMPANIES AND STATIONS.....		526
III. AUXILIARY GAS-WORKS APPARATUS.....		528
IV. GAS-HOLDERS, BY COMPANIES AND STATIONS.....		531
V. GAS MAINS:		
A. Changes within the year, and status December 31, 1919.....		534
B. Lengths, by diameter, of pipe.....		536
VI. GAS SERVICES:		
A. Changes during the year, cost of services added, and status December 31, 1919.....		540
B. Number, by diameter of pipe.....		541
VII. CONSUMERS' GAS METERS:		
A. Number owned, by size.....		542
B. Net increase in number owned.....		544
C. Disposition at close of 1919.....		545
VIII. PRODUCTION OF GAS (M CU. FT.), BY COMPANIES AND STATIONS:		
A. Make and send-out during the year.....		546
B. Daily make and send-out — maximum, minimum and average, with dates..		548
C. Production ratios.....		550
IX. GAS STATION PERFORMANCE RATIOS:		
A. Coal-gas generation.....		551
B. Water-gas generation.....		552
C. Boilers and boiler fuel.....		554
X. PRODUCTION EXPENSES, BY COMPANIES AND STATIONS.....		
XI. MATERIALS OF GAS MANUFACTURE, INCLUDING CERTAIN RESIDUALS:		
A. Coal (cwt.).....		558
B. Gas oil (gallons) and terms of oil contract.....		560
C. Coke and breeze (cwt.).....		562
D. Tar (gallons).....		563
E. Value of principal residuals bought and sold.....		564
XII. SOURCE AND DISPOSITION OF GAS (GAS ACCOUNT IN M CU. FT.).....		
XIII. CONSUMPTION OF GAS:		
A. Number of consumers and of street lamps and gas supplied to the several consumption classes, by companies and boroughs.....		568
B. Metered gas (M cu. ft.) distributed to private consumers, by months.....		570
XIV. GAS APPLIANCES USED BY CONSUMERS:		
A. Number owned by companies and rented out, with changes during year, for the Consolidated system.....		572
B. Number sold during year, by companies.....		573
XV. ELECTRIC POWER PLANT APPARATUS:		
A. Boilers and engines, by companies and stations.....		574
B. Electric equipment at generating stations.....		575

TABLE OF CONTENTS

9

GAS AND ELECTRICAL TABLES — Continued:

AGE

XVI. ELECTRIC TRANSMISSION AND DISTRIBUTION SYSTEMS:	
A. Length of feeders and mains at close of year.....	576
B. Poles and line transformers.....	577
XVII. ELECTRIC SERVICES.....	578
XVIII. ELECTRIC METERS:	
A. Number and amperage of meters owned at close of year.....	579
B. Number bought and number condemned, lost or destroyed, together with net increase during year, by amperes.....	580
C. Disposition of meters owned at close of year.....	581
XIX. INCANDESCENT LAMPS PURCHASED AND ISSUED, BY WATTAGE:	
A. Tungsten lamps.....	582
B. Gem, and other lamps of a lower efficiency than tungsten.....	584
XX. CONNECTED LOAD:	
A. Number of units and rating in kilowatts:	
§ 1. Lighting (number of lamps).....	586
§ 2. Power.....	588
B. Summary, by companies, and proportion primarily for lighting and for power..	590
XXI. PRODUCTION OF ELECTRIC ENERGY, BY COMPANIES AND STATIONS:	
A. Energy generated in relation to fuel consumed and to generating capacity..	591
B. Net output in relation to station capacity, connected load and maximum load.	593
XXII. PRODUCTION OF ELECTRIC CURRENT: QUANTITY (QWT.) AND COST OF FUEL.....	594
XXIII. VARIATION OF OUTPUT AND OF LOAD:	
A. Total, daily average, maximum day's and minimum day's output (kw. hrs.) of each company and station, by months.....	596
B. Monthly maximum peak load (kw.) of each station, with date and time of day.	600
XXIV. VARIATION OF OUTPUT AND OF LOAD; OUTPUT (KW. HRS.) FOR EACH HOUR OF THE MAXIMUM WEEK AND OF THE MINIMUM DAY:	
A. New York Edison.....	602
B. United Electric Light & Power.....	613
C. Brooklyn Edison.....	604
D. Richmond Light & Railroad.....	605
E. Flatbush Gas.....	606
F. Queens Borough Gas & Electric.....	607
XXV. SOURCE AND DISPOSITION OF ELECTRIC CURRENT (ELECTRIC ENERGY ACCOUNT IN KW. HRS.).....	608
XXVI. CONSUMPTION OF ELECTRICITY:	
A. Electricity supplied to the public, and related data, by companies and boroughs	610
B. Sales by months.....	612
XXVII. CASUALTIES: TOTAL NUMBER KILLED OR INJURED.....	614
XXVIII. CASUALTIES: DURATION OF DISABILITY OF EMPLOYEES OF GAS COMPANIES INJURED..	616
XXIX. CASUALTIES: DURATION OF DISABILITY OF EMPLOYEES OF ELECTRICAL COMPANIES INJURED.....	620
XXX. EMPLOYEES AND WAGES: CLASSIFIED WEEKLY EARNINGS OF EMPLOYEES IN SPECIFIED OCCUPATIONS, BY GROUPS OF COMPANIES, WITH SUMMARIES BY COMPANIES, SECOND WEEK OF DECEMBER.....	622
XXXI. EMPLOYEES AND WAGES: DISTRIBUTION OF COMPENSATION OF OFFICERS AND EMPLOYEES BY ACCOUNTS AND OBJECTS:	
A. Gas supply.....	640
B. Electrical supply.....	642
XXXII. GAS OPERATING REVENUES.....	644
XXXIII. GAS OPERATING EXPENSES:	
A. Production expenses:	
§ 1. Consolidated system, water gas.....	648
§ 2. Consolidated system, coal gas, and water gas and coal gas combined..	650
§ 3. Companies outside of the Consolidated system and grand total for all companies.....	652

GAS AND ELECTRICAL TABLES — <i>Concluded:</i>	PAGE
XXXIII. GAS OPERATING EXPENSES — <i>Concluded:</i>	
B. Production expenses per M cu. ft. made (cents).....	634
C. Expenses other than production expenses, and total operating expenses:	
§ 1. Consolidated system.....	656
§ 2. Brooklyn Union system.....	658
§ 3. Minor companies, and grand total for all companies.....	660
XXXIV. SUMMARY OF GAS SALES, GAS EXPENSES, AND FIXED CHARGES, ELIMINATING DUPLICATIONS FROM INTERCOMPANY SALES:	
A. Absolute amounts.....	662
B. Relative amounts: Unit costs per M cu. ft. distributed and per cent distribution of receipts and expenses.....	664
XXXV. ELECTRICAL OPERATING REVENUES.....	668
XXXVI. ELECTRICAL EXPENSES AND UNIT COSTS:	
A. Details of operating expenses and other revenue deductions.....	669
B. Unit costs and operating ratios:	
§ 1. Generating cost per 10 kw. hrs. generated.....	674
§ 2. Unit cost per 10 kw. hrs. sold.....	676
XXXVII. INCOME (AND SURPLUS) STATEMENTS.....	678
XXXVIII. BALANCE SHEETS, BY COMPANY GROUPS, AS OF DECEMBER 31, 1919:	
A. Assets side.....	684
B. Liabilities side.....	688
XXXIX. FIXED GAS AND ELECTRIC CAPITAL (COST OF PLANT AND PROPERTY).....	692
XL. CONSUMERS' DEPOSITS AND UNCOLLECTIBLE BILLS.....	696
XLI. SECURITIES (CAPITALIZATION):	
A. Funded debt.....	698
B. Stocks and total capitalization (gross).....	701
C. Net capitalization, by systems.....	703
D. Stock and funded debt issued and retired during the year.....	704
E. Construction advances owing to associated companies.....	705
XLII. INTERCORPORATE HOLDINGS: OWNERSHIP BY GAS AND ELECTRICAL COMPANIES IN THE FIRST DISTRICT OF STOCKS AND OBLIGATIONS OF CONTROLLED OR ASSOCIATED COMPANIES, AND INVESTMENTS IN INSURANCE PARTICIPATION CERTIFICATES..	706
XLIII. VALUATION OF PROPERTY:	
A. Estimated value according to the latest report to the State Tax Commission, December 31, 1918.....	710
B. Assessed valuation, 1919.....	712
NOTE REGARDING DEPRECIATION ACCOUNTS.....	715
ABSTRACTS OF ANNUAL RETURNS.....	717
PART VI. STEAM COMPANIES	
ABSTRACT OF ANNUAL RETURN OF NEW YORK STEAM COMPANY FOR YEAR ENDED APRIL 30, 1920.....	927
INDEX OF CORPORATIONS.....	945

EXPLANATION OF ABBREVIATIONS AND SIGNS USED IN THE TABLES

D = A negative number, i. e., a decrease or a deficit.

Est. = Number obtained by estimation, either by the company concerned or by the Bureau of Statistics.

N. R. = No record or not reported.

N. S. = Not separate, included with some other number.

.... (leaders) = None or not applicable in the sense of none.

— (dash) = To be interpreted by reference to associated numbers as, e. g., for a total under an N. R. or under maxima.

PART I

COMPARATIVE SUMMARIES

[11]

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 13

TABLE 2. GROWTH OF CITY TRANSIT IN NEW YORK CITY SINCE 1860 BY KIND OF ROAD OR CONVEYANCE: (A) As indicated by number of revenue passengers

YEAR ENDED JUNE 30	STREET SURFACE RAILWAYS, BY BOROUGH					
	Manhattan	The Bronx	Brooklyn	Queens (excl. B.R.T.)	Richmond	Total
1860.....	38,455,342		12,374,331			50,830,173
1870.....	114,101,539	1,038,914	37,203,381		121,086	152,463,920
1880.....	148,615,107	1,775,485	47,928,395	1,032,380	215,905	229,588,272
1890.....	215,296,648	3,394,736	109,288,647	2,976,185	287,525	331,243,531
1900.....	360,002,672	21,364,900	204,106,397	11,441,731	6,872,856	603,788,566
1901.....	373,569,677	26,992,990	209,119,666	11,564,062	6,732,416	627,998,813
1902.....	388,947,169	28,020,185	216,594,408	13,719,387	7,119,013	654,400,162
1903.....	396,570,432	30,714,781	223,433,771	15,689,210	7,455,155	673,843,329
1904.....	389,928,464	34,763,909	233,184,407	16,701,633	7,762,677	682,341,010
1905.....	374,554,075	37,124,905	242,780,611	20,533,487	7,743,987	682,736,965
1906.....	391,708,063	39,893,116	265,204,811	25,151,034	8,945,914	730,902,958
1907.....	377,017,192	42,186,533	262,460,353	28,514,743	9,971,652	720,150,373
1908.....	363,292,406	44,237,129	274,766,791	29,797,730	10,966,852	723,061,028
1909.....	357,760,430	50,671,779	275,038,827	30,545,776	11,367,091	725,383,903
1910.....	371,165,066	56,524,261	289,308,085	34,430,074	11,712,623	763,140,739
1911.....	382,046,845	62,777,966	305,977,350	42,515,029	12,301,757	805,619,547
1912.....	395,238,026	67,837,145	322,321,081	45,182,732	12,959,799	843,539,783
1913.....	419,722,253	74,702,309	345,987,401	47,463,382	13,568,066	901,443,411
1914.....	420,662,533	79,652,133	351,905,284	49,973,696	14,011,414	916,205,06
1915.....	415,551,116	81,602,903	354,700,113	52,686,108	14,312,009	918,752,140
1916.....	427,373,847	84,535,737	363,630,177	54,167,403	14,884,534	944,591,699
1917.....	349,788,114	71,153,030	373,079,651	50,906,681	15,238,157	860,165,638
1918.....	371,136,389	79,917,071	360,207,555	43,448,306	15,287,922	869,997,143
1919.....	370,084,711	80,806,261	362,105,288	46,723,578	15,958,198	875,678,033
DECENNIAL INCREASE OR (D) DECREASE						
'60-'70.....	75,646,297	1,038,014	24,828,350	.....	121,086	101,633,747
Per cent.....	196.71	.....	200.63	.....	.....	199.95
'70-'80.....	34,513,568	737,471	40,735,114	1,032,380	92,819	77,131,332
Per cent.....	30.25	71.05	109.47	.....	76.66	80.58
'80-'90.....	66,681,541	1,619,241	31,360,282	1,923,805	73,420	101,658,269
Per cent.....	44.87	91.20	40.24	182.81	34.32	44.28
'90-'00.....	144,706,024	17,969,964	94,817,750	8,465,566	6,585,531	272,544,835
Per cent.....	67.21	529.35	86.76	294.44	2,292.01	82.28
'00-'10.....	11,163,024	35,169,571	85,201,688	22,968,323	4,839,767	159,352,373
Per cent.....	3.10	164.57	41.74	200.92	70.42	26.39
ANNUAL INCREASE OR (D) DECREASE						
1906.....	17,153,988	2,768,311	22,424,200	4,617,567	1,201,927	48,165,993
Per cent.....	4.58	7.46	9.24	22.49	15.52	7.08
1907.....	D 14,690,871	2,293,417	D 2,744,568	3,363,689	1,025,738	D 10,762,685
Per cent.....	D 3.75	5.78	D 1.03	13.37	11.47	D 1.47
1908.....	D 13,724,786	2,060,696	12,306,638	1,283,007	995,200	2,910,685
Per cent.....	D 3.64	4.86	4.69	4.80	9.98	0.40
1909.....	D 5,531,976	6,434,650	272,036	748,026	400,239	2,322,875
Per cent.....	D 1.52	14.55	0.10	2.61	3.68	0.32
1910.....	13,406,266	5,852,482	14,269,258	3,884,298	345,532	37,766,836
Per cent.....	3.75	11.55	5.19	12.72	3.04	5.21
1911.....	10,881,149	6,253,708	16,669,265	8,085,555	589,134	42,478,808
Per cent.....	2.93	11.06	5.76	23.48	5.03	5.57
1912.....	13,191,181	5,059,279	16,344,631	2,667,103	658,042	37,920,256
Per cent.....	3.45	8.06	5.34	6.27	5.35	4.71
1913.....	24,484,227	6,865,064	23,665,420	2,280,650	608,267	57,903,628
Per cent.....	6.19	10.12	7.34	5.05	4.60	6.00
1914.....	940,280	4,949,824	5,917,883	2,510,314	443,348	14,701,649
Per cent.....	0.22	6.63	1.71	5.29	3.27	1.64
1915.....	D 5,111,417	1,850,670	2,794,829	2,712,412	300,505	2,547,099
Per cent.....	D 1.22	2.32	0.79	5.43	2.15	0.28
1916.....	11,822,751	3,032,934	8,930,064	1,481,295	572,525	26,830,549
Per cent.....	3.86	3.72	2.52	2.81	4.00	2.81
1917.....	D 77,585,733	D 13,382,707	9,449,474	D 3,280,722	353,621	D 84,426,005
Per cent.....	D 19.15	D 15.83	2.60	D 5.02	2.39	D 4.94
1918.....	21,348,275	8,764,041	D 12,872,096	D 7,458,475	49,765	9,831,510
Per cent.....	6.10	12.32	D 3.45	D 14.65	0.33	1.14
1919.....	D 1,051,678	899,190	1,897,733	3,275,369	670,274	5,680,860
Per cent.....	D 0.28	1.11	0.63	7.54	4.38	0.65

For footnotes, see close of table.

TABLE 1. Growth of city transit in New York City since 1860 by kind of road

YEAR ENDED JUNE 30	RAPID TRANSIT RAILWAYS					
	Interborough Elevated division (Manhattan Ry. lessor)	Rapid Transit Subway division (City of New York lessor) *	Brooklyn Rapid Transit Elevated- Subway division	Total I.R.T. and B.R.T.	Hudson & Manhattan †	Total †
1860.....						
1870.....						
1880.....	60,831,757			60,831,757		60,831,757
1890.....	189,974,848			237,906,029		237,906,029
1900.....	184,164,110		58,400,582	242,564,692		242,564,692
1901.....	190,045,741		63,300,247	253,345,988		253,345,988
1902.....	215,259,345		69,330,457	284,589,802		284,589,802
1903.....	246,587,022		80,337,132	326,924,154		326,924,154
1904.....	289,634,195		97,009,705	383,643,900		383,643,900
1905.....	266,381,930	72,722,890	109,140,911	448,245,731		448,245,731
1906.....	257,796,754	137,619,632	125,221,831	520,938,217		520,938,217
1907.....	282,924,273	166,363,611	145,943,131	595,231,015		595,231,015
1908.....	282,845,864	200,439,776	147,290,017	630,575,657	4,363,722	634,939,379
1909.....	276,250,196	238,430,146	148,161,045	662,841,387	14,192,352	677,033,739
1910.....	293,826,280	268,962,115	162,493,801	725,282,196	42,839,979	768,122,175
1911.....	301,449,292	276,704,796	167,371,328	745,525,416	52,756,434	798,281,850
1912.....	304,270,841	302,973,856	172,195,229	779,439,926	57,934,226	837,374,152
1913.....	306,845,006	327,471,510	175,246,512	809,563,028	58,870,069	868,433,097
1914.....	311,473,568	340,413,103	185,060,735	836,947,406	60,051,890	896,999,296
1915.....	301,792,517	345,585,749	182,535,897	829,914,163	58,966,414	888,880,577
1916.....	312,246,796	371,505,318	207,098,269	890,850,383	63,293,534	954,143,917
1917.....	349,380,093	414,193,992	226,515,512	990,089,597	68,556,999	1,058,646,596
1918.....	352,660,669	418,337,666	258,167,313	1,029,165,648	76,348,998	1,105,514,646
1919.....	348,188,600	461,147,058	308,879,791	1,118,215,449	86,050,815	1,204,266,264
DECENNIAL INCREASE						
'60-'70.....						
Per cent.....						
'70-'80.....	60,831,757			60,831,757		60,831,757
Per cent.....						
'80-'90.....	129,143,091		47,931,181	177,074,272		177,074,272
Per cent.....	212.30			291.09		291.09
'90-'00.....	D 5,810,738		10,469,401	4,658,663		4,658,663
Per cent.....	D 3.08		21.84	1.96		1.96
'00-'10.....	109,662,170	268,962,115	104,093,219	482,717,604	42,839,979	525,557,483
Per cent.....	59.55		178.24	199.01		216.67
ANNUAL INCREASE						
1906.....	D 8,585,176	65,196,742	16,080,920	72,692,486		72,692,489
Per cent.....	D 3.22	89.65	14.73	16.22		16.22
1907.....	25,127,519	28,443,979	20,721,300	74,292,798		74,292,798
Per cent.....	9.75	20.62	16.55	14.26		14.26
1908.....	D 78,409	34,076,165	1,346,886	35,344,642	4,363,722	39,708,364
Per cent.....	D 0.03	20.48	0.92	5.94		6.67
1909.....	D 6,595,668	37,990,370	871,028	32,265,730	9,828,630	42,094,360
Per cent.....	D 2.33	18.95	0.59	5.12	225.24	6.63
1910.....	17,576,084	30,531,969	14,332,756	62,440,809	28,647,627	91,088,436
Per cent.....	6.36	12.81	9.67	9.42	201.85	13.45
1911.....	7,623,012	7,742,681	4,877,527	20,243,220	9,916,455	30,159,675
Per cent.....	2.59	2.88	3.00	2.79	23.15	3.93
1912.....	2,821,549	26,269,060	4,823,901	33,914,510	5,177,792	39,092,302
Per cent.....	0.94	9.49	2.88	4.55	9.81	4.90
1913.....	2,574,165	24,497,654	3,051,283	30,123,102	935,843	31,058,945
Per cent.....	0.85	8.09	1.77	3.86	1.62	3.71
1914.....	4,628,562	12,941,593	9,814,223	27,384,738	1,181,821	28,566,199
Per cent.....	1.51	3.95	5.60	3.38	2.01	3.29
1915.....	D 9,681,051	5,172,646	D 2,524,838	D 7,033,243	D 1,085,476	D 8,118,719
Per cent.....	D 3.11	1.52	D 1.36	D 0.84	D 1.81	D 0.91
1916.....	10,454,279	25,919,569	24,562,372	60,936,220	4,327,120	65,263,340
Per cent.....	3.46	7.50	13.46	7.34	7.34	7.34
1917.....	37,133,297	42,688,674	19,417,243	99,239,214	5,263,465	104,502,679
Per cent.....	11.89	11.49	9.38	11.14	8.32	10.95
1918.....	3,280,576	4,143,674	31,651,801	39,076,051	7,791,999	46,868,050
Per cent.....	0.94	1.00	13.97	3.95	11.37	4.43
1919.....	D 4,472,069	42,809,392	50,712,478	89,049,801	9,701,817	98,751,617
Per cent.....	D 1.27	10.23	19.64	8.65	12.71	8.93

For footnotes, see close of table.

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 13

of conveyance: ¹ (A) As indicated by number of revenue passengers — Concluded

TOTAL STREET SURFACE AND RAPID TRANSIT RAILWAYS			Staten Island steam roads	Fifth Avenue Coach	Total of foregoing	YEAR ENDED JUNE 30
Excluding Hudson & Manhattan	INCLUDING HUD. & MANH.					
	Number	Per capita †				
50,830,173	50,830,173	43	63,641	—	—	1860
152,463,920	152,463,920	103	336,706	—	—	1870
290,417,029	290,417,029	152	390,151	—	—	1880
569,149,560	569,149,560	218	6,539,318	N. R.	—	1890
846,353,058	846,353,058	246	4,439,506	N. R.	—	1900
881,344,801	881,344,801	248	4,212,303	1,979,603	887,536,707	1901
938,989,964	938,989,964	256	4,238,630	1,749,623	944,978,217	1902
1,000,767,483	1,000,767,483	265	4,302,858	1,742,723	1,006,813,114	1903
1,065,984,910	1,065,984,910	274	4,586,182	1,386,043	1,071,957,135	1904
1,130,982,696	1,130,982,696	283	4,724,041	1,337,848	1,137,044,585	1905
1,251,841,175	1,251,841,175	301	5,161,134	1,315,330	1,258,317,639	1906
1,315,381,388	1,315,381,388	305	5,944,696	1,214,598	1,322,540,682	1907
1,353,636,685	1,358,000,407	305	5,649,116	1,753,782	1,365,403,305	1908
1,388,225,290	1,402,417,642	304	5,237,373	3,609,304	1,411,264,319	1909
1,488,422,935	1,531,262,914	321	6,014,928	6,305,175	1,543,583,017	1910
1,551,144,963	1,603,901,397	331	6,218,316	5,997,372	1,616,117,085	1911
1,622,979,709	1,680,913,935	340	6,461,635	6,339,072	1,693,714,642	1912
1,711,006,439	1,769,876,508	352	6,636,336	8,884,534	1,785,397,378	1913
1,753,152,466	1,813,204,356	355	6,979,126	11,276,430	1,831,459,912	1914
1,748,666,312	1,807,632,726	348	6,943,302	14,050,471	1,828,626,499	1915
1,835,442,061	1,898,735,615	360	7,563,066	16,223,042	1,922,521,723	1916
1,850,255,230	1,918,812,329	358	8,378,779	22,080,764	1,949,271,772	1917
1,899,162,791	1,975,511,789	362	* 9,269,902	26,113,576	* 2,010,895,267	1918
1,903,893,482	2,079,944,397	376	* 10,204,511	36,488,447	* 2,126,637,255	1919

OR (D) DECREASE

101,633,747	101,633,747	60	273,065	—	—	... '60-'70
199.94	199.94	140	429.07	—	—	... Per cent
137,963,109	137,953,109	49	53,445	—	—	... '70-'80
90.48	90.48	48	15.87	—	—	... Per cent
278,732,531	278,732,531	66	6,149,167	—	—	... '80-'90
95.98	95.98	43	1,576.10	—	—	... Per cent
277,203,498	277,203,498	28	D 2,099,812	N. R.	—	... '90-'00
48.70	48.70	13	D 32.11	—	—	... Per cent
642,009,877	684,908,856	75	1,575,422	N. R.	—	... '00-'10
75.86	80.92	30	35.49	—	—	... Per cent

OR (D) DECREASE

120,858,479	120,858,479	18	437,093	D 22,518	121,273,054	1906
10.69	10.69	6	9.25	D 1.68	10.67	Per cent
63,540,213	63,540,213	4	783,562	D 100,732	64,223,043	1907
5.08	5.08	1	15.18	D 7.66	5.10	Per cent
38,255,297	42,619,019	.....	D 295,580	539,184	42,862,623	1908
2.91	3.24	.....	D 4.97	44.39	3.24	Per cent
34,588,605	44,417,235	D 1	D 411,743	1,855,822	45,861,014	1909
2.56	3.27	D 1	D 7.29	105.80	3.36	Per cent
100,197,645	128,845,272	17	777,555	2,695,871	132,318,698	1910
7.22	9.19	6	14.85	74.69	9.38	Per cent
62,722,028	72,638,483	10	203,388	D 307,803	72,534,068	1911
4.21	4.74	3	3.38	D 4.83	4.70	Per cent
71,834,746	77,012,538	9	243,319	341,700	77,697,857	1912
4.63	4.80	3	3.91	5.70	4.80	Per cent
88,026,730	88,962,573	12	174,701	2,545,462	91,682,736	1913
5.42	5.29	3	2.70	40.16	5.41	Per cent
42,146,027	43,327,848	3	342,790	2,391,896	46,062,534	1914
2.46	2.45	1	5.17	26.92	2.58	Per cent
D 4,486,154	D 5,571,630	D 7	D 35,824	2,774,041	D 2,833,413	1915
D 0.26	D 0.31	D 2	D 0.51	24.60	D 0.16	Per cent
86,775,769	91,102,889	12	619,764	2,172,571	93,896,224	1916
4.96	5.04	3	8.93	15.46	5.13	Per cent
14,813,149	20,076,614	D 2	815,713	5,857,722	26,750,049	1917
0.81	1.06	D 1	10.79	36.11	1.39	Per cent
48,907,561	56,699,560	4	* 891,123	4,032,812	* 61,623,465	1918
2.64	2.66	1	* 10.64	18.26	* 3.16	Per cent
94,730,691	104,432,508	14	* 934,609	10,374,871	* 115,741,988	1919
4.99	5.29	4	* 10.08	39.73	* 5.76	Per cent

TABLE 1. Growth of city transit in New York City since 1860 by km

YEAR ENDED JUNE 30	STREET SURFACE RAILWAYS OF —				INTERBOROUGH RAPID TRANSIT	
	Manhattan	The Bronx ¹	Brooklyn and Queens	Richmond	Elevated division (Manhattan Ry. lessor)	Subway division (City of New York lessor) ²
1860.....	\$1,962,677	.....	\$603,161	.....	.....	.....
1870.....	6,743,013	\$72,661	³ 2,163,995	\$11,188	.....	.....
1880.....	7,056,503	124,284	⁴ 4,159,289	16,043	\$4,575,431	.....
1890.....	10,761,792	180,378	5,395,482	14,142	9,498,742	.....
1900.....	18,221,226	1,008,062	¹⁰ 10,468,399	241,621	9,123,076	.....
1910.....	18,558,285	2,806,588	¹¹ 15,633,896	584,272	14,684,945	\$13,435,535
1911.....	19,092,821	3,109,570	¹¹ 16,850,241	613,411	15,063,327	13,818,943
1912.....	19,754,426	3,348,522	¹¹ 17,820,829	646,178	15,203,210	15,129,819
1913.....	20,518,189	3,691,090	¹¹ 18,928,665	676,357	15,331,593	16,353,766
1914.....	20,233,123	3,945,313	¹¹ 19,152,532	698,373	15,562,365	16,998,704
1915.....	19,807,083	4,032,465	¹¹ 19,336,698	713,276	15,078,231	17,256,315
1916.....	20,286,073	4,181,970	¹¹ 19,799,585	741,787	15,600,091	18,550,565
1917.....	16,689,755	3,526,241	¹¹ 20,149,166	759,923	17,458,510	20,689,283
1918.....	17,688,511	3,964,433	¹¹ 19,212,252	762,395	17,620,570	20,898,226
1919.....	17,688,797	4,020,248	19,540,631	795,992	17,402,061	23,043,791
INCREASE OR						
'60-'70.....	4,780,336	72,661	1,560,834	11,188	.....	.....
'70-'80.....	313,490	51,623	1,995,294	4,855	4,575,431	.....
'80-'90.....	3,705,289	56,094	1,236,193	12,901	4,923,311	.....
'90-'00.....	7,459,434	827,704	5,072,917	327,479	D 375,666	.....
'00-'10.....	337,059	1,798,506	5,165,497	242,651	5,561,799	13,435,535
'10-'11.....	534,536	302,962	1,216,345	29,139	378,482	383,408
'11-'12.....	661,605	238,952	970,588	32,787	139,883	1,310,876
'12-'13.....	763,763	342,568	1,107,836	30,179	128,883	1,222,947
'13-'14.....	D 285,066	254,223	223,867	22,016	230,772	645,938
'14-'15.....	D 426,040	87,142	184,166	14,903	D 494,134	257,611
'15-'16.....	478,990	149,515	462,887	28,491	521,860	1,294,250
'16-'17.....	D 3,596,318	D 655,729	349,581	18,156	1,858,419	2,138,718
'17-'18.....	998,756	438,192	D 936,914	2,472	162,060	208,943
'18-'19.....	286	55,815	328,679	33,597	D 218,509	2,145,565
(C) As indicated						
1860.....	67.88	.....	79.79	.....	.....	.....
1870.....	139.26	10.00	³ 193.92	7.50	.....	.....
1880.....	183.29	6.51	⁴ 339.26	8.00	79.35	.....
1890.....	244.50	21.48	360.47	10.10	94.05	.....
1900.....	281.83	96.91	564.14	59.62	109.59	.....
1910.....	314.54	181.90	¹⁷ 651.51	65.63	118.03	81.94
1911.....	309.88	188.47	¹² 692.48	65.63	118.00	85.31
1912.....	303.16	206.93	¹² 695.03	68.24	118.00	85.36
1913.....	300.79	211.76	¹² 710.29	65.98	118.00	85.34
1914.....	300.76	223.96	¹² 716.28	65.98	117.98	85.34
1915.....	305.46	218.24	¹² 720.69	65.78	117.98	87.87
1916.....	306.09	219.71	¹² 725.85	65.89	129.64	88.15
1917.....	304.76	219.34	¹² 733.58	65.89	129.64	136.62
1918.....	301.92	217.18	¹² 741.46	65.89	142.32	142.17
1919.....	294.31	212.70	¹⁴ 771.47	65.89	135.29	195.13
ABSOLUTE INCREASE						
'60-'70.....	71.38	10.00	114.13	7.50	.....	.....
'70-'80.....	44.03	D 3.49	145.34	0.50	79.35	.....
'80-'90.....	61.21	14.97	21.21	2.10	14.70	.....
'90-'00.....	37.33	75.43	203.67	49.52	15.54	.....
'00-'10.....	32.71	84.99	87.37	6.01	8.44	81.94
'10-'11.....	D 4.66	6.57	40.97	.....	D 0.03	3.37
'11-'12.....	D 6.72	18.46	2.55	2.61	.....	0.05
'12-'13.....	D 2.37	4.83	15.26	D 2.26	.....	D 0.02
'13-'14.....	D 0.03	12.20	5.99	.....	D 0.02	.....
'14-'15.....	4.70	D 5.72	4.41	D 0.20	.....	2.53
'15-'16.....	0.63	1.47	5.16	0.11	11.66	0.28
'16-'17.....	D 1.33	D 0.37	7.73	.....	.....	48.47
'17-'18.....	D 2.84	D 2.16	7.88	.....	4.68	5.55
'18-'19.....	D 7.61	D 4.48	D 0.21	.....	0.97	52.96
PER CENT INCREASE						
'60-'70.....	105.16	——	143.04	——	.....	.....
'70-'80.....	31.62	——	74.95	6.67	.....	.....
'80-'90.....	33.40	229.95	6.25	28.25	18.53	.....
'90-'00.....	15.27	351.16	56.50	490.30	16.52	.....
'00-'10.....	11.61	87.70	15.4	10.08	7.70	.....

For footnotes, see end of table.

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 17

of road or conveyance: ¹ (B) As indicated by passenger receipts

Brooklyn Rapid Transit elevated- subway division	Hudson & Manhattan ⁷	TOTAL STREET RAILWAYS		Staten Island steam roads	Fifth Avenue Coach Company	YEAR ENDED JUNE 30
		Absolute amount	Per capita ²			
.....	.....	\$2,565,838	\$2.18	\$15,672	—	1890
.....	.....	8,990,867	6.08	78,584	—	1870
.....	.....	15,931,550	8.33	79,167	—	1890
\$2,570,960	.....	28,421,196	10.90	432,710	N. R.	1890
2,841,305	.....	42,003,609	12.22	323,518	N. R.	1900
8,128,306	\$2,141,999	75,973,728	15.94	472,637	\$603,030	1910
8,375,799	2,637,322	79,561,534	16.40	487,407	599,737	1911
8,618,021	3,163,794	83,684,799	16.95	501,455	633,907	1912
8,771,309	3,448,390	87,718,359	17.46	527,029	888,453	1913
9,262,075	3,508,177	89,361,263	17.49	546,564	1,127,043	1914
9,126,795	3,432,159	88,783,012	17.09	553,206	1,405,047	1915
10,354,913	3,661,352	93,176,216	17.65	591,666	1,622,304	1916
11,330,426	3,947,612	94,550,916	17.62	660,988	2,208,076	1917
12,913,016	4,334,322	97,394,225	17.87	821,574	2,611,368	1918
15,448,039	5,268,714	103,209,173	18.64	939,466	3,648,845	1919
(D) DECREASE						
.....	.....	6,425,019	3.90	62,912	—	'60-'70
.....	.....	6,940,093	2.25	.....	—	'70-'80
2,570,960	.....	12,489,046	2.87	353,543	—	'80-'90
270,545	.....	13,582,413	1.32	D 109,192	N. R.	'90-'00
5,287,103	2,141,999	33,970,119	3.72	149,119	N. R.	'00-'10
247,491	495,523	3,588,306	0.46	14,770	D 3,233	'10-'11
242,222	525,972	4,122,965	0.55	14,048	34,170	'11-'12
153,288	284,596	4,033,560	0.51	25,574	254,546	'12-'13
491,366	59,787	1,642,903	0.03	19,535	239,190	'13-'14
D 135,890	D 76,018	D 578,350	D 0.40	6,642	277,404	'14-'15
1,226,118	239,083	4,393,304	0.56	38,460	217,237	'15-'16
1,975,613	286,360	1,374,700	D 0.03	69,322	585,772	'16-'17
1,562,590	387,210	2,843,309	0.25	160,586	403,282	'17-'18
2,535,623	933,892	5,814,948	0.77	117,892	1,037,487	'18-'19
by miles of track						
.....	.....	147.67	12.57	13.33	.....	1860
.....	.....	350.68	23.73	13.33	.....	1870
.....	.....	616.41	32.34	13.66	.....	1880
111.33	.....	841.93	32.29	41.40	.....	1890
110.73	.....	1,222.82	35.58	56.14	.....	1900
180.10	13.08	1,596.73	33.48	61.61	.....	1910
180.43	17.54	1,646.74	33.94	84.48	.....	1911
170.81	18.77	1,666.30	33.75	89.04	.....	1912
173.72	18.77	1,684.65	33.54	89.04	.....	1913
176.55	18.77	1,705.62	33.39	83.25	.....	1914
196.49	18.77	1,780.28	33.31	94.66	.....	1915
221.51	18.77	1,775.61	33.63	96.79	.....	1916
221.06	18.77	1,839.66	34.29	102.07	.....	1917
244.76	18.77	1,866.47	34.25	108.75	.....	1918
236.45	18.77	1,930.01	34.87	109.74	.....	1919
(D) DECREASE						
.....	.....	203.01	11.16	.....	.....	'60-'70
.....	.....	265.73	8.51	0.33	.....	'70-'80
111.33	.....	225.62	0.05	27.74	.....	'80-'90
D 0.60	.....	380.89	3.29	14.74	.....	'90-'00
58.37	13.08	372.91	D 2.10	25.37	.....	'00-'10
0.33	4.46	51.01	0.46	2.97	.....	'10-'11
1.38	1.23	19.56	D 0.19	4.56	.....	'11-'12
2.91	.....	18.35	D 0.21	.....	.....	'12-'13
2.83	.....	20.97	D 0.15	4.21	.....	'13-'14
18.94	.....	24.66	D 0.08	1.41	.....	'14-'15
26.02	.....	45.33	0.32	2.13	.....	'15-'16
9.55	.....	64.05	0.66	5.28	.....	'16-'17
13.70	.....	26.81	D 0.04	6.68	.....	'17-'18
21.91	.....	63.54	0.62	90.99	.....	'18-'19
(D) DECREASE						
.....	.....	137.48	89	.....	.....	'60-'70
.....	.....	78.78	36	2.48	.....	'70-'80
.....	.....	36.59	.....	203.07	.....	'80-'90
D 0.54	.....	45.24	10	35.60	.....	'90-'00
62.71	.....	30.50	D 6	45.19	.....	'00-'10

TABLE 1. Growth of city transit in New York City since 1860 by kind of

YEAR ENDED JUNE 30	STREET SURFACE RAILWAYS OF —				INTERBOROUGH RAPID TRANSIT	
	Manhattan	The Bronx	Brooklyn and Queens	Richmond	Elevated division (Manhattan Ry., lessor)	Subway division (City of New York, lessor) ^a
1860.....	453	.....	209	.....	.....	.....
1870.....	1,075	17	603	8	.....	.....
1880.....	1,562	35	1,524	13	542	.....
1890.....	2,365	76	2,664	22	947	.....
1900.....	3,524	433	3,783	168	1,122	.....
1910.....	3,195	936	3,368	103	1,667	917
1911.....	3,495	496	3,438	103	1,748	1,130
1912.....	3,406	551	3,455	103	1,782	1,144
1913.....	3,243	690	3,463	103	1,781	1,144
1914.....	3,263	746	3,594	102	1,780	1,143
1915.....	3,155	776	3,548	224	1,775	1,182
1916.....	3,121	740	3,553	224	1,890	1,520
1917.....	3,145	721	3,553	220	2,249	1,241
1918.....	2,932	681	3,510	220	2,248	1,684
1919.....	2,932	682	3,508	215	2,217	1,806
ABSOLUTE						
'60-'70.....	622	17	394	8	.....	.....
'70-'80.....	487	18	921	5	542	.....
'80-'90.....	803	41	1,160	9	405	.....
'90-'00.....	1,159	357	1,099	146	175	.....
'00-'10.....	D 329	503	D 415	25	545	917
'10-'11.....	300	D 441	70	.....	81	213
'11-'12.....	D 89	56	17	.....	34	14
'12-'13.....	D 163	139	8	.....	D 1	.....
'13-'14.....	20	56	131	D 1	D 1	D 1
'14-'15.....	D 108	30	D 46	32	D 5	9
'15-'16.....	D 34	D 36	5	.....	105	368
'16-'17.....	24	D 19	.....	D 4	369	D 279
'17-'18.....	D 213	D 40	D 43	.....	D 1	343
'18-'19.....	.....	1	D 2	D 6	D 31	222
PER CENT						
'60-'70.....	137.31	.....	188.52	.....	.....	.....
'70-'80.....	45.80	105.88	152.74	62.50	.....	.....
'80-'90.....	51.41	117.14	76.12	69.23	74.72	.....
'90-'00.....	49.01	469.74	40.95	663.04	18.48	.....
'00-'10.....	D 9.34	116.17	D 11.97	14.88	48.57	.....

NOTE.—The data used in this table are presented as compiled for the given year without regard to later corrections. Numbers of passengers and passenger receipts are currently recorded with sufficient accuracy for purposes of comparison from year to year. Data for track-mileage and number of cars, however, are computed by means of what is practically an inventory made or modified for the occasion and are subject to correction by remeasurement and reclassification, hence must be considered representative rather than accurate. In this case direct comparison between successive years yields results of no great value. For minor changes in figures for 1900 to 1900, inclusive, from those previously published, due to revised classification or re-examination of the data, see Report of this Commission for 1916, Vol. II, p. 18. See also note 11.

¹ Present corporate limits. The table includes all operating companies and all their lessor companies now reporting to the Public Service Commission for the First District, and all predecessors of such companies.

² Includes the Westchester Electric.

³ Brooklyn surface includes 494,739 passengers, \$63,541 passenger receipts, 17.50 miles of track, and 34 cars, returned by roads primarily engaged in shore-resort traffic, which roads in later years became part of the B. R. T. elevated division, and the statistics of which from 1890 on are included with those for that division.

⁴ Brooklyn surface includes 1,961,078 passengers, \$266,344 passenger receipts, 41.26 miles of track and 104 cars of the steam roads described in preceding note.

⁵ The 701,072 passengers carried by the New York & North Shore in 1910, when this road's operation within the city limits had not yet begun, are disregarded in this table.

⁶ Opened Oct. 27, 1904.

⁷ Opened Feb. 26, 1908.

⁸ The 1918 and 1919 figures for the Staten Island steam roads are for the calendar year.

⁹ Mileage ratios are per 100,000 population. See also ¶.

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 19

road or conveyance: ¹ (D) As indicated by number of passenger cars owned or leased

Brooklyn Rapid Transit elevated- subway division	Hudson & Manhattan ⁷	TOTAL STREET RAILWAYS		Staten Island steam roads	Fifth Avenue Coach Company	YEAR ENDED JUNE 30
		Absolute number	Per 100,000 popula- tion [†]			
.....	.....	663	56	6	—	1860
.....	.....	1,703	115	8	—	1870
.....	.....	3,676	192	10	—	1880
491	.....	6,585	253	64	N. R.	1890
657	.....	9,667	282	101	72	1900
928	140	11,344	238	93	61	1910
928	190	11,617	239	93	80	1911
928	226	11,685	237	91	81	1912
934	226	11,674	232	91	105	1913
951	226	11,895	233	91	125	1914
1,029	226	11,885	229	91	133	1915
1,154	226	12,418	235	91	132	1916
1,228	226	12,583	235	91	176	1917
1,375	226	12,776	234	91	239	1918
1,417	226	13,003	235	91	279	1919

INCREASE OR (D) DECREASE

.....	.....	1,041	59	2	—	'60-'70
.....	.....	1,973	77	2	—	'70-'80
491	.....	2,909	61	54	—	'80-'90
166	.....	3,102	27	37	N. R.	'90-'00
271	140	1,657	D 44	D 8	D 11	'00-'10
.....	50	273	1	.....	19	'10-'11
.....	36	68	D 2	D 2	1	'11-'12
6	.....	D 11	D 5	.....	24	'12-'13
17	.....	221	1	.....	20	'13-'14
78	.....	D 10	D 4	.....	8	'14-'15
125	.....	633	6	.....	D 1	'15-'16
74	.....	165	.....	.....	44	'16-'17
147	.....	193	D 1	.....	63	'17-'18
42	.....	227	1	.....	40	'18-'19

INCREASE OR (D) DECREASE

.....	.....	157.25	105	33.33	—	'60-'70
.....	.....	115.85	67	25.00	—	'70-'80
.....	.....	79.12	32	540.00	—	'80-'90
23.81	.....	47.11	11	57.81	—	'90-'00
41.25	.....	17.11	D 15	D 7.92	D 15.28	'00-'10

¹⁰ The receipts for 1900 for the B. R. T. system have been divided between the street-surface and elevated divisions on the basis of an estimated proportion of 75 per cent for the former and 25 per cent for the latter.

¹¹ The 1910-1915 figures differ slightly from those shown in Report prior to 1916, because of a change in the basis of approximation. The figures formerly used included under B. R. T. elevated the N. Y. Consolidated (or predecessors) and the South Brooklyn roads. They now include the N. Y. Consolidated or predecessors (except Sea Beach surface), the Culver elevated of the South Brooklyn (which line reported considerably more than one-half of the total South Brooklyn receipts) and the West End line of the Nassau Electric "elevated" (up to June 24, 1916). The latter line was transferred to the surface division after June 24, 1916. In 1918 the elevated division also included the Norton's Point "elevated" of the South Brooklyn.

¹² The division of the trackage of the B. R. T. system between street surface and elevated is only approximate. The 1910 to 1915 figures for the elevated include the New York Consolidated (or predecessors), the South Brooklyn, and the West End line of the Nassau. The latter is excluded after 1915.

¹³ Operation of "elevated" trains over track of West End line of the Nassau Electric discontinued and of surface cars begun on June 24, 1916. This track is included with surface track as of June 30, 1916, while passenger receipts on this line, up to June 24, 1916, are included with elevated receipts.

¹⁴ See general note to Table 7.

¹⁵ Less than $\frac{1}{2}$ of 1 per cent.

[†] Figures subsequent to 1910, revised on basis of 1920 census.

[‡] For 1901 to 1904, see 1917 Report.

TABLE 2. NEW YORK CITY FERRY

[Figures were substantially all obtained from the United States Steamboat Inspection Service to which the companies report, and embrace all passenger traffic except a relatively inconsiderable amount on ferries plying from Staten Island to New Jersey or from Brooklyn to the Rockaway peninsula, and the Twin City Ferry (see note 9). Also omitted are several city-owned or government-owned ferries plying to small islands in the harbor, since no fare is charged, and no record of passengers kept. Beginning with the opening of the first H. & M. tubes in 1908, the figures for the Lackawanna ferries and the aggregates into which they enter have probably been increasingly

BETWEEN MANHATTAN

YEAR ENDED JUNE 30 —	N. Y. & Hoboken Ferry Co. (Lackawanna R. R.) ¹	PAYONIA FERRY CO. (ERIE R.R.)		Pennsylvania R. R. ferries ⁴	Jersey Central R. R. ferries ⁵
		Ticket sales ²	Actual passengers carried ³		
1908 ⁷	41,500,000	[19,309,807]	18,882,724	34,945,175	14,618,406
1909.....	39,000,000	[19,171,761]	18,455,455	33,335,522	13,527,179
1910.....	37,900,000	[16,750,151]	10,691,632	24,482,566	14,400,427
1911.....	36,480,000	[18,555,281]	9,208,671	17,965,857	14,259,920
1912.....	36,480,000	[20,109,052]	9,659,582	12,354,779	14,324,101
1913.....	37,700,000	[17,196,302]	10,229,871	9,651,029	15,143,834
1914.....	37,340,000	[21,692,085]	10,853,610	8,730,985	14,794,610
1915.....	36,570,000	[21,497,866]	9,609,993	8,185,894	14,299,756
1916.....	36,290,000	[21,993,735]	9,556,915	7,463,379	15,152,233
1917.....	36,154,320	[22,671,950]	9,322,393	6,981,139	15,709,130
1918.....	37,360,000	[22,239,048]	8,417,766	5,790,192	16,051,445
1919.....	37,459,023	[25,115,849]	8,333,538	5,182,386	15,030,349

BETWEEN MANHATTAN AND BROOKLYN

YEAR ENDED JUNE 30 —	Union Ferry Co. ¹²	B'tlyn & Manh. Ferry Co. (formerly N. Y. & B'tlyn ferries) ¹³	Nassau Ferry Co. (E. Houston st.)	Municipal ferry (to 39th street, Brooklyn)	Total
1908 ⁷	24,942,347	13,756,772	811,289	1,847,041	41,357,449
1909.....	16,320,706	9,217,463	1,299,000	1,293,359	28,130,528
1910.....	14,134,089	7,158,222	1,825,000	1,502,181	24,619,492
1911.....	12,723,707	7,537,239	1,784,000	1,636,798	23,681,744
1912.....	9,356,528	8,331,348	1,385,000	1,524,717	20,597,593
1913.....	7,716,972	6,950,038	1,830,000	1,609,265	18,106,275
1914.....	7,130,275	6,703,541	1,830,000	1,946,327	17,610,143
1915.....	6,489,649	7,254,058	1,449,286	1,892,410	17,085,403
1916.....	6,679,953	6,346,472	1,143,954	1,365,219	15,535,598
1917.....	6,697,066	4,930,225	1,105,656	1,226,816	13,959,763
1918.....	6,536,159	4,929,948	853,894	1,118,380	13,438,381
1919.....	6,399,749	3,619,629	(¹⁴)	949,232	10,968,610

¹ Close estimates, based on the sale of local-ferry and N. Y. railroad tickets, operating conditions not permitting an exact record. Apparently the estimated element is an allowance alone for commuters not using their full train privileges. See also headnote. In all years of table, three lines were operated.

² The figures in this column, which do not enter into totals, represent all Erie passengers entitled to ferry transportation; the following column shows approximately the number actually using the ferry.

³ The figures for 1908 and 1909 are close estimates. Two lines operated in all years of table.

⁴ Since fiscal year 1911, two lines operated. Previously, four.

⁵ At least two lines operated in all years of table. For several years the West Shore has operated a third line (the 42d St.-West New York).

⁶ Differences from figures previously published are due to either earlier use of ticket sales for the Erie traffic, or omission here of the Twin City Ferry traffic, or both.

⁷ With the exception of the Municipal Ferry figures, the first six months of fiscal 1908 are estimated by dividing the known figures for calendar 1907 in the same proportion as held for the two six-months periods of calendar 1908.

⁸ May have been in operation before 1915, but no data are available.

PASSENGER TRAFFIC, 1908-1919

inaccurate as judged by the increasing discrepancy between the Erie ticket sales and actual passengers carried. The Lackawanna "has made no estimate of the number of their railroad passengers [whose tickets entitle them to ferriage] that use the H. & M. tubes instead of the ferry." It is possible that subsequent to 1913, less than one-half of the Lackawanna's N. Y. City train passengers used their ferry privilege. For ferry data prior to 1908, and for the numerous ferries discontinued prior to 1916, see *Retrospect of New York harbor ferry traffic* in this Commission's Annual Report for 1916, v. II, p. 33 ff.]

AND NEW JERSEY

West Shore ferries* (N. Y. Central R. R.)	Riverside & Fort Lee Ferry Co. (W. 130th St.)	Dyckman St. & Englewood Ferry Co.	Total*	Manhattan & Richmond (municipal ferry)	Brooklyn & Richmond Ferry Co.
8,823,495	3,531,720	.....	122,301,520	10,894,323	.....
9,068,662	3,955,726	.....	117,342,544	10,459,418	.....
10,110,149	4,571,314	.....	102,156,088	11,281,327	.....
10,652,792	4,625,124	.....	93,192,364	11,917,810	.....
11,753,424	4,855,436	.....	89,427,322	12,296,571	.....
13,168,507	5,108,584	.....	91,001,825	12,784,886	.....
13,887,553	5,199,360	.....	90,806,118	13,482,489	.....
13,551,256	5,590,434	19,193	87,826,526	14,107,856	194,051
14,618,569	6,242,247	301,375	89,624,718	15,364,339	N. R.
15,414,406	6,858,527	311,352	90,751,267	16,435,704	N. R.
17,519,123	8,215,540	298,556	93,652,622	18,592,412	885,482
16,824,967	9,032,377	535,998	92,425,638	18,396,456	972,122

BETWEEN MANHATTAN OR THE BRONX AND QUEENS ¹¹ANNUAL INCREASE
OR (D) DECREASE

Long Island R. R. ferries	New York & East River Ferry Co. (E. 92d St.)	New York & College Point Ferry Co. ¹⁴	Total*	Grand total*	Average per day*	Number*	Per cent *
20,246,195	5,869,185	725,298	26,840,678	201,393,970	550,257		
17,952,868	6,253,000	623,241	24,829,109	180,781,599	495,237	D 20,632,371	D 10.24
14,425,975	4,687,200	623,986	19,746,161	157,803,068	432,337	D 22,938,531	D 12.70
8,941,204	3,713,999	569,869	13,225,072	141,916,990	389,814	D 15,886,078	D 10.07
6,256,223	3,348,024	492,185	10,096,432	132,417,918	361,798	D 9,499,072	D 6.69
5,038,511	3,248,925	426,640	8,714,076	130,607,062	357,828	D 1,810,856	D 1.37
4,109,584	3,038,819	430,906	7,579,309	129,478,059	354,734	D 1,129,003	D 0.86
3,544,326	2,859,439	367,809	6,771,574	125,985,410	345,165	D 3,492,619	D 2.70
2,268,707	2,785,712	310,439	5,364,858	125,899,513	343,960	D 95,897	D 0.08
2,005,576	2,824,968	270,173	5,100,717	126,247,451	345,883	357,938	0.28
1,659,539	1,754,833	36,518	3,450,890	129,517,787	354,843	3,270,336	2.59
1,550,268	(¹⁴)	19,921	1,570,189	124,333,015	340,638	D 5,184,772	D 4.00

* Foot passengers only.

¹² Includes passengers in vehicles.

¹¹ Not included is the traffic of Twin City Ferry Co., which for several years operated in summer from Claason Point to College Point. The reported number of passengers on this ferry was 35,777 in 1915; 21,449 in 1916; and 11,968 in 1917.

¹³ From Whitehall st. to Hamilton and Atlantic aves. and from Fulton st., Manh., to Fulton st. Brooklyn.

¹⁴ After June 1, 1918, only the ferry from E. 23d st. to Greenpoint ave., the line from Roosevelt st. to Broadway, Brooklyn, having closed down. The predecessor company operated nearly all the large fleet of ferry-boats formerly plying the East river north of Fulton ferry and south of the Long Island's 34th Street ferry.

¹⁵ Prior to 1918, from E. 99th and from E. 134th st. to College Point, and in summer only, to North Beach. In 1918 only to College Point.

¹⁶ Not in operation. The N. Y. & E. R., although not closing down until December 28, 1918, did not report the passengers carried after June 30, 1918. This ferry was restored by the municipality, September 27, 1920.

¹⁷ Figure to November 9, 1918, when operation ceased.

TABLE 3. COMMUTATION TRAVEL TO NEW YORK CITY, 1900-1917

(Based on 60-trip monthly commutation tickets, unless otherwise stated. The index number indicates the relative increase in travel over the yearly average in 1900-1902 taken as 100.)

(A) NEW YORK RAILROADS

Y EAR	LONG ISLAND RAILROAD			NEW YORK CENTRAL R. R. (INCL. WEST SHORE RAILROAD)			NEW YORK, NEW HAVEN & HARTFORD RAILROAD	
	Total ticket sales	Average per month	Index number	Total ticket sales	Average per month	Index number	Total trips in and out of Grand Central Terminal	Index number
1900	Est. av. 50,000	4,167	100.00	82,681	6,890	91.02	2,132,774	93.56
1901				91,987	7,666	101.27	2,278,918	99.97
1902				97,830	8,153	107.70	2,427,196	106.47
1903	—	—	—	101,750	8,479	112.01	2,576,992	113.04
1904	—	—	—	107,083	8,924	117.89	2,673,225	117.27
1905	76,644	6,387	153.28	120,627	10,052	132.79	2,930,864	128.57
1906	88,794	7,399	177.56	130,286	10,857	143.42	3,185,103	139.72
1907	106,208	8,851	212.41	116,034	9,670	127.74	3,479,124	152.62
1908	108,429	9,036	216.85	106,565	8,880	117.31	3,876,109	170.03
1909	125,873	10,489	251.72	119,077	9,923	131.08	4,198,699	184.18
1910	142,427	11,869	284.83	124,441	10,370	136.99	4,211,936	184.76
1911	162,318	13,526	324.60	129,253	10,771	142.29	4,083,417	179.13
1912	182,046	15,170	364.05	141,475	11,790	155.75	4,003,954	175.64
1913	203,886	16,990	407.73	154,851	12,904	170.46	3,892,380	170.75
1914	216,728	18,060	433.41	161,980	13,498	178.31	3,983,610	174.75
1915	226,391	18,866	452.75	169,145	14,095	186.20	4,199,425	184.22
1916	254,803	21,233	509.55	191,671	15,973	211.00	4,084,861	195.48
1917	275,712	22,976	551.37	200,348	16,696	220.55	4,741,536	208.00

(B) NEW JERSEY RAILROADS

	CENTRAL RAILROAD OF NEW JERSEY			ERIE RAILROAD		LEHIGH VALLEY R. R.		DELAWARE, LACKA- WANNA & WESTERN R. R. ¹	
1900	52,011	4,334	97.17					6,631,060	92.54
1901	53,632	4,469	100.20					7,141,692	99.66
1902	54,934	4,578	102.65					7,724,360	107.80
1903	57,680	4,807	107.78					8,302,130	115.86
1904	61,619	5,135	113.13					8,838,886	123.35
1905	67,169	5,597	125.49					9,554,024	133.33
1906	78,033	6,503	145.81					10,553,196	147.27
1907	85,383	7,115	159.63	Total	Total			11,549,552	161.18
1908	86,547	7,212	161.70	ticket	ticket			12,236,124	170.76
1909	90,834	7,528	168.79	sales	sales			13,522,012	188.70
1910	90,869	7,531	168.86	234,849	1,401			13,855,240	193.35
1911	92,585	7,715	172.98	239,188	1,295			13,102,460	182.85
1912	94,659	7,888	176.86	245,685	1,313			12,767,120	178.17
1913	96,474	8,039	180.25	251,900	1,281			12,673,760	179.66
1914	98,208	8,184	183.50	254,307	1,256			12,774,670	178.28
1915	99,946	8,329	186.75	257,000	1,278			12,847,490	179.29
1916	106,199	8,850	198.43	247,120	1,145			13,348,720	186.29

¹ For 11 months.

² "Number of passengers carried between New York city and points in New Jersey as computed from 10, 46, 50, and 60 trip tickets sold."

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 23

TABLE 4. SUBURBAN TRAVEL ON LONG ISLAND AND STATEN ISLAND: (A) Passenger traffic and passenger-car miles in passenger trains of the Long Island Railroad, 1912-1919

YEAR ENDED JUNE 30 —	Monthly commutation tickets within New York city limits ¹	I. PASSENGERS			
		PASSENGERS			
		Commuter	Local electric ²	All other	Total
1912.....	84,213	11,125,984	7,017,651	17,619,607	35,763,242
1913.....	96,844	12,039,876	8,374,064	18,794,550	39,208,490
1914.....	109,939	13,051,627	7,924,039	20,275,828	41,251,394
1915.....	114,571	13,648,675	7,899,202	20,794,375	42,342,252
1916.....	122,751	14,707,874	8,381,082	20,817,240	43,906,196
1917.....	143,810	16,549,170	8,864,904	22,271,938	47,686,012
1918.....	143,272	18,565,644	9,123,213	26,619,064	54,806,921
1919.....	167,236	21,937,212	8,394,976	26,388,253	56,720,441

YEAR ENDED JUNE 30 —	II. PASSENGER-CAR MILES ³				
	STEAM TRAINS		Motor trains—	Local electric ²	Total
	Passenger	Parlor	passenger ⁴	Trolley	
1912.....	10,624,007	761,144	8,518,815	1,287,929	21,191,895
1913.....	9,966,314	694,859	8,993,009	9,627	21,723,143
1914.....	9,150,094	639,691	10,454,515	12,868	22,506,676
1915.....	8,209,469	627,072	10,788,287	13,318	22,687,521
1916.....	8,470,749	660,137	11,334,096	13,096	23,023,169
1917.....	8,855,744	696,644	12,108,487	14,958	24,007,900
1918.....	10,674,366	530,992	13,106,666	27,699	27,018,331
1919.....	10,229,710	304,868	13,855,223	33,972	26,321,353

(B) Car and passenger movement, data for steam road passenger service on Staten Island 1908-1919

YEAR ENDED JUNE 30 —	Pas- sen- ger cars in service	Passenger- car miles	Revenue passengers	Passenger mileage	Passenger revenue
1908.....	116	1,864,382	5,649,116	37,566,191	\$444,605 11
1909.....	81	1,925,745	5,237,373	34,274,991	432,387 12
1910.....	93	1,920,161	6,014,928	38,645,316	472,636 93
1911.....	93	1,955,299	6,218,316	39,621,324	487,406 85
1912.....	91	1,953,735	6,461,635	40,451,217	501,455 83
1913.....	91	2,063,547	6,636,336	42,058,441	527,029 22
1914.....	91	2,107,603	6,979,128	45,905,011	546,563 86
1915.....	91	2,124,509	6,943,302	46,476,514	553,206 78
1916.....	91	2,212,421	7,563,066	53,717,724	591,666 14
1917.....	91	2,257,992	8,378,779	61,584,025	660,987 73
1918.....	91	2,052,079	9,269,902	49,563,976	821,574 49
1919.....	91	2,257,583	10,204,511	54,594,133	939,466 60

PER CENT INCREASE OR (D) DECREASE					
	Pas- sen- ger cars in service	Passenger car miles	Revenue passengers	Passengers carried one mile	Passenger revenue
1908-1909.....	D 30.17	3.29	D 7.29	D 8.76	D 2.75
1909-1910.....	14.81	D 0.29	14.85	12.75	9.31
1910-1911.....		1.83	3.88	2.53	3.13
1911-1912.....	D 2.15	D 0.08	3.91	2.09	2.88
1912-1913.....		5.11	2.70	3.97	5.10
1913-1914.....		2.63	5.17	9.15	3.71
1914-1915.....		0.80	D 0.51	1.24	1.22
1915-1916.....		4.14	8.93	15.58	6.95
1916-1917.....		2.06	10.79	14.64	11.72
1917-1918.....		D 9.12	10.64	D 19.47	24.29
1918-1919.....		10.01	10.08	10.08	14.36

¹ Figures represent approximately twelve times the number of intracity commuters.

² Traffic from Flatbush Avenue terminal, via Jamaica, to Queens as limit on one branch, and Valley Stream on another, at a straight 5-cent or 10-cent fare.

³ Exclusive of mileage in mixed and special trains (relatively inconsiderable except during the war).

⁴ From 1915, includes an inconsiderable number of parlor-car miles.

⁵ Includes chartered-car miles, an inconsiderable item.

TABLE 5. MOTOR OMNIBUS OPERATIONS: (A) Traffic of Fifth Avenue Coach Company,¹ 1909-1919

YEAR ENDED JUNE 30—	Length of routes operated (miles) ²	Number of omnibuses (revenue)	Non- revenue vehicles	Passenger- car miles ³	Passenger- car hours ⁴	Number of revenue passengers	Transfers
1909.....	N. R.	61	.....	796,375	112,096	3,609,304	.....
1910.....	18.76	61	2	1,320,432	177,832	6,305,175	.....
1911.....	18.76	80	4	1,354,391	178,075	5,997,372	.....
1912.....	19.16	81	2	1,440,841	188,621	6,339,072	.....
1913.....	19.16	105	5	2,176,790	275,675	8,894,534	445,573
1914.....	19.16	125	6	2,919,110	353,513	11,276,430	353,578
1915.....	19.20	133	8	4,113,625	478,516	14,050,471	520,429
1916.....	19.20	132	33	4,966,995	585,289	16,223,042	793,760
1917.....	22.62	176	35	5,843,052	718,050	22,080,764	963,381
1918.....	24.77	239	49	7,740,826	946,575	26,113,576	1,437,865
1919.....	24.77	279	50	8,022,026	1,002,006	36,488,447	2,034,005

(B) Accidents; employees and wages, Fifth Avenue Coach Company, 1909-1919

YEAR ENDED JUNE 30—	ACCIDENTS		EMPLOYEES, AT JUNE 30th				Total annual salaries and wages of officers and employees
	Persons killed	Persons injured	Con- ductors	Drivers	Others	Total	
1909.....	.....	9	63	57	53	172	\$104,923 14
1910.....	3	25	72	70	99	241	181,500 76
1911.....	1	34	82	80	115	277	218,336 03
1912.....	.....	21	89	90	149	328	238,306 28
1913.....	1	28	115	132	189	437	354,288 25
1914.....	1	13	133	136	232	501	418,269 26
1915.....	3	15	204	200	265	669	526,236 35
1916.....	4	35	224	217	292	733	636,885 44
1917.....	5	27	360	334	373	1,067	882,901 61
1918.....	5	40	446	380	431	1,257	1,209,644 90
1919.....	1	22	411	390	391	1,192	1,520,980 41

(C) Operating revenues and expenses of Fifth Avenue Coach Company, 1909-1919

YEAR ENDED JUNE 30—	Passenger revenue	Total operating revenue	Operating expenses	Net operating revenue	Taxes	Operating income
1909.....	\$351,601	\$369,405	\$291,160	\$78,245	\$19,829	\$58,416
1910.....	603,019	630,325	530,845	99,480	34,059	65,421
1911.....	599,737	631,311	592,204	39,107	35,832	3,275
1912.....	633,907	675,447	552,915	121,532	38,869	82,663
1913.....	888,453	935,668	716,521	219,147	54,692	164,455
1914.....	1,127,643	1,176,650	830,022	346,628	72,767	273,861
1915.....	1,405,047	1,451,608	920,097	531,411	91,801	439,610
1916.....	1,622,304	1,669,728	1,064,690	605,036	105,267	499,769
1917.....	2,203,076	2,243,817	1,457,935	785,882	163,374	622,508
1918.....	2,611,358	2,654,458	1,984,289	670,169	271,021	399,148
1919.....	3,648,845	3,742,697	2,347,594	1,395,103	486,790	908,313

¹ Prior to Sept. 4, 1916, the only operating omnibus company in the city. On that date the City Island Motor Bus Co. began operations.

² Excluding duplications of parts of streets traversed.

³ Includes both "active" and "idle" (loaded and empty) mileage and hours made by buses on regular routes, on the same basis as number of passengers and passenger revenue. None of these items include the small amount of traffic in special or "private hire" buses.

⁴ In addition, 5 extra coach bodies were reported.

⁵ Issuance of transfers began Apr. 26, 1912. No record, however, was kept prior to Aug., 1913.

⁶ Includes \$3,000 estimated compensation for 5 officers.

⁷ Differs by \$1,929 from 1910 Report due to a credit returned subsequently to that tabulation.

⁸ Includes rental of equipment to Pelham Park & City Island Railway, \$2,060.

⁹ Rents amounting to \$47,188.29 have been transferred by Bureau of Statistics of this Commission from Operating expenses to Income deductions.

TABLE 5. Motor omnibus operations: (D) Income of Fifth Avenue Coach Company, 1909-1919

YEAR ENDED JUNE 30—	Operating income	Other income	Gross income	Interest and rent charges, etc.	Net corporate income
1909.....	\$58,416	\$371	\$59,287	\$37,247	\$22,040
1910.....	65,421	10,725	66,146	36,715	29,431
1911.....	8,275	294	3,569	37,890	D 33,321
1912.....	82,663	1,881	84,044	36,855	47,189
1913.....	164,455	2,752	167,207	36,855	130,352
1914.....	273,861	4,473	278,334	87,896	190,438
1915.....	439,610	10,861	450,471	86,297	364,174
1916.....	499,769	23,168	522,937	79,940	442,997
1917.....	622,508	19,736	642,244	59,708	582,536
1918.....	899,148	50,443	949,591	106,773	842,818
1919.....	908,313	41,409	949,722	105,763	843,959

(E) Capital of Fifth Avenue Coach Company, 1909-1919

JUNE 30 OF YEAR	FIXED CAPITAL					Corporate surplus or (D) deficit
	Cost of real estate and equipment	Accrued depreciation	Unexpired capital outlay	Materials and supplies	Capital stock	
1909.....	\$358,705 57	\$92,911 71	\$265,793 86	\$18,543 91	\$50,000	D \$458,216 54
1910.....	394,149 75	208,659 63	185,490 12	22,433 16	50,000	D 430,336 77
1911.....	580,140 89	305,679 17	274,461 72	45,196 68	50,000	D 465,097 99
1912.....	579,522 22	379,727 77	199,794 45	43,443 15	50,000	D 416,977 82
1913.....	712,093 12	424,625 67	287,467 45	77,993 47	50,000	D 286,057 23
1914.....	835,667 12	407,906 06	427,761 06	71,085 34	50,000	D 105,794 67
1915.....	896,312 54	449,868 30	446,444 24	74,706 63	50,000	251,965 25
1916.....	879,767 80	442,882 00	436,885 50	108,579 63	50,000	706,094 51
1917.....	1,037,763 42	478,185 33	559,578 09	174,833 97	50,000	1,274,823 66
1918.....	1,327,671 18	569,640 52	758,030 66	386,238 73	50,000	1,466,617 78
1919.....	2,535,992 55	483,600 35	2,052,392 20	432,558 54	50,000	2,082,514 84

(F) Data for City Island Motor Bus Company, 1917, 1918 and 1919

ITEM	YEAR ENDED JUNE 30 —			
	1917 ¹¹	1918	1919	
Length of route (miles).....	7.5	7.5	7.5	
Number of omnibuses.....	7	13	4	
Single trips.....	9,696	19,302	43,560	
Officers and employees.....	12	32	16	
Annual salaries and wages.....	\$4,506 13	\$15,515 06	\$25,765 19	
Revenue passengers.....	77,000	247,225	495,279	
Fixed capital — gross.....	\$10,831 39	\$35,313 90	\$45,017 60	
Accrued depreciation.....	1,705 00	10,291 23	42,758 32	
Fixed capital — net.....	9,126 39	25,022 67	2,259 28	
Capital stock outstanding.....	10,000 00	8,000 00	5,800 00	
Corporate surplus or (D) deficit.....	775 57	D 9,616 99	19,893 55	
Revenue.....	\$13,544 39	\$37,089 22	\$83,660 81	
Operating expenses.....	11,667 62	40,248 03	89,723 23	
Tax accruals.....	1,070 70	2,941 48	6,250 30	
Operating income or (D) loss.....	806 07	D 6,100 29	D 12,312 72	
Gross income or (D) loss.....	806 07	D 6,100 29	D 12,312 72	
Income deductions.....	30 50	292 27		
Net corporate income or (D) deficit.....	775 57	D 6,392 56	D 12,312 72	

¹ See this note on preceding page.¹¹ Difference from 1910 Report due to a correction by company subsequent to that tabulation.¹² Ten months' operations, beginning September 4, 1916.

TABLE 6. GENERAL STREET RAILWAY

[NOTE.— For financial summary cov

Item	1909	1910	1911	1912
Number of reports:				
Operating companies	34	34	36	36
Lessor companies ¹	23	23	21	22
Ineborate or dormant companies ²	22	22	21	17
All companies ³	79	79	78	75
Length of line (miles)	748.80	766.86	795.37	801.68
Year's increase ⁴	9.60	11.31	18.76	8.16
Length of track (miles)	1,561.10	1,595.73	1,646.75	1,666.20
Year's increase ⁴	20.25	20.16	40.83	19.37
Number of passenger cars ⁵	11,122	11,364	11,617	11,685
Year's increase ⁵	317	242	253	68
Number of other cars	934	927	964	979
Personnel (oper. cos.) at close of year	36,799	37,339	39,937	39,275
Year's increase	D 2,128	539	2,598	D 662
Aggregate salaries and wages ⁶	\$26,049,275	\$26,990,702	\$28,974,787	\$29,373,093
Year's increase	3,392,580	941,427	1,984,085	398,306
Persons killed ¹¹	265	228	231	216
Year's increase	D 123	D 37	3	D 15
Traffic:				
Revenue passengers	1,402,417,642	1,531,363,914	1,605,901,397	1,680,913,935
Year's increase	44,417,235	128,845,272	73,638,483	77,012,538
Per cent.	3.27	9.19	4.74	4.80
Revenue passengers per day	3,842,240	4,195,241	4,394,250	4,562,661
Year's increase	131,856	353,001	199,009	198,411
Transfers collected	314,340,221	327,410,218	318,902,033	333,787,138
Year's increase	D 45,487,381	13,069,997	D 8,508,185	14,885,105
Passenger-car miles ⁸	270,394,665	284,244,431	300,295,396	314,831,717
Year's increase	D 1,529,359	13,849,766	16,060,965	14,536,321
Per cent.	D 0.56	5.12	5.65	4.84
Capitalization: ¹⁰				
Capital stock outstanding	\$303,209,495	\$302,815,995	\$303,378,100	\$269,487,360
Funded debt ⁴	375,571,319	376,154,917	379,391,869	400,099,943
Unfunded permanent debt owing to system companies ⁹	50,326,492	60,032,202	60,927,182	54,481,734
Total gross capitalization	\$729,107,306	\$739,003,114	\$743,697,151	\$724,069,037
Year's increase	\$38,199,682	\$895,808	\$4,694,037	D \$19,628,114
Less intercorporate holdings:				
Capital stock	19,512,600	18,512,600	18,512,600	19,497,100
Funded debt	4,230,123	4,230,123	2,717,123	4,653,123
Unfunded permanent debt	30,540,109	30,225,109	30,185,734	24,818,472
Total	\$54,282,832	\$52,967,832	\$51,415,457	\$48,968,695
Approximate net capitalization	\$683,824,474	\$686,035,282	\$692,281,694	\$675,100,342

¹ Exclusive of City of N. Y. as owner of rapid-transit and bridge track.² Figures originally published for 1908-1910 corrected by exclusion of Penn. Tunnel & Terminal.³ The ratio is D 0.48 when Brooklyn & North River is included for 1914 as well as 1915.⁴ Includes Rapid Transit bonds of the City of New York for lines in operation. The figures originally published for funded debt for the earlier years have been revised to make them more nearly comparable with those for later years. Reacquired securities have been excluded and long term notes, certificates of indebtedness of B. R. T. companies, and matured funded debt transferred to the unfunded permanent debt classification, which also includes interest bearing construction advances. Includes also I. R. T. bonds representing investment of depreciation reserve and interest thereon as follows: 1916, \$719,000; 1917, \$756,000; 1918, \$300,000, and 1919, \$853,000.⁵ Includes notes treated by creditor companies as permanent, interest bearing construction advances, and matured funded debt held by system companies.

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 27

SUMMARY, YEARS ENDED JUNE 30, 1909-1919

ering the same period, see Table 13].

1913	1914	1915	1916	1917	1918	1919
36	36	36	36	36	36	36
21	22	22	22	22	22	21
14	11	6	4	3		
71	69	64	62	61	58	57
806.74	811.95	822.11	827.27	851.79	861.43	875.34
6.61	4.53	10.43	4.77	23.12	9.64	13.91
1,084.65	1,705.62	1,730.28	1,775.61	1,839.66	1,866.47	1,930.01
14.30	14.48	31.78	46.34	63.36	26.81	63.54
11,674	11,895	11,885	12,418	12,583	12,776	13,002
D 11	221	D 10	533	165	193	226
965	1,001	1,040	1,070	1,066	1,003	1,005
40,713	39,588	40,936	40,478	45,702	12 44,851	12 44,057
1,438	D 1,125	1,348	D 458	5,224	D 851	D 794
\$29,580,064	\$31,505,529	\$32,770,410	\$34,163,166	\$39,589,541	12 \$44,671,770	12 \$56,758,466
206,961	1,925,475	1,264,881	1,392,756	5,426,375	5,082,229	12,086,696
220	217	206	189	226	243	307
4	D 3	D 11	D 17	37	17	64
1,799,876,508	1,813,204,356	1,807,632,726	1,898,735,615	1,918,812,229	1,975,511,789	2,079,944,297
83,962,573	43,327,848	D 5,571,630	91,102,889	20,076,614	56,699,560	104,432,508
5.29	2.45	D 0.31	5.04	1.06	2.95	5.29
4,848,977	4,967,663	4,952,418	5,187,802	5,257,020	5,412,361	5,698,478
256,316	118,706	D 15,265	235,384	69,218	155,841	286,117
338,223,257	345,281,963	359,048,154	364,219,050	327,753,016	320,419,738	294,397,790
4,426,119	7,056,706	13,766,191	5,170,896	D 36,466,034	D 7,333,278	D 26,021,948
317,445,451	319,295,824	325,867,247	335,161,928	327,517,928	328,990,244	340,949,288
2,613,734	1,850,383	6,571,413	9,294,681	D 7,644,000	1,472,316	11,956,044
0.83	0.68	2.06	2.85	D 2.28	0.45	3.64
\$268,428,660	\$268,421,410	\$268,615,710	\$268,615,710	\$268,615,710	\$268,015,710	\$267,415,710
477,270,619	515,288,442	584,751,262	624,850,579	656,890,533	681,323,234	775,205,966
58,605,646	58,791,248	59,540,432	60,415,712	61,515,498	* 64,816,253	64,920,429
\$801,304,925	\$842,501,100	\$882,907,404	\$953,882,001	\$987,021,741	\$1,014,155,197	\$1,107,542,106
\$90,235,888	\$38,196,175	\$40,406,304	\$70,974,597	\$33,139,740	\$27,032,456	\$93,386,908
21,171,000	24,839,400	25,445,000	25,480,200	26,349,900	26,406,800	26,379,200
6,653,123	6,973,500	7,968,900	7,962,900	7,941,400	9,121,239	6,860,839
23,716,808	21,667,230	21,928,373	22,388,126	22,380,626	20,077,662	19,450,253
\$51,540,931	\$53,479,120	\$55,332,273	\$55,831,226	\$56,671,926	\$55,605,701	\$52,690,292
\$752,763,994	\$799,021,980	\$827,575,131	\$898,050,775	\$930,349,815	\$968,549,496	\$1,054,851,813

* Changes due to remeasurement are in general excluded. Thus increases are in general not arithmetical differences. Some figures have been revised since original publication.

† Some basic figures have been revised since original publication on account of corrections by companies.

* Differences from figures originally published, due to inclusion here of wages of H. & M. office building employees.

† Active and idle, but excluding chartered-car.

‡ Most of the capitalization figures differ somewhat from those published prior to the 1918 tabulation because of a re-analysis made in connection with the latter (see also footnote 4).

§ Excluding (except possibly not more than three each in 1909-1910) fatalities occurring outside New York city limits. Figures published in earlier general summaries generally included them.

|| Includes Yonkers Railway which is excluded in table 12 following.

TABLE 7. ROAD AND TRACK MILEAGE, JUNE 30, 1908-1919: (A) Length of road and track

JUNE 30 —	ROAD OR FIRST TRACK							Grand total track
	On streets or other public ways	On private right of way	Second track	Third to fifth tracks	Sidings, turnouts, etc.	Total running track	In car-houses, yards, etc.	
1908 ¹	659.092	80.114	600.052	47.145	68.192	1,454.595	86.254	1,540.849
1909.....	667.886	80.913	608.919	48.005	68.477	1,474.200	86.902	1,561.102
1910.....	674.520	92.344	618.494	48.021	71.490	1,504.869	90.863	1,595.732
1911.....	701.316	94.053	631.613	48.134	71.045	1,546.161	100.585	1,646.746
1912.....	706.650	95.030	645.554	48.365	54.225	1,549.834	116.473	1,666.297
1913.....	709.952	96.785	652.393	48.365	54.106	1,561.601	123.049	1,684.650
1914.....	718.503	98.443	663.640	48.939	48.359	1,572.884	132.736	1,705.620
1915.....	733.258	88.855	667.745	57.685	52.049	1,599.492	130.787	1,730.279
1916.....	739.216	88.052	673.700	96.802	45.261	1,643.031	132.882	1,775.613
1917.....	762.173	89.621	696.749	114.230	44.851	1,707.614	132.048	1,839.662
1918.....	773.195	88.237	708.289	122.601	43.095	1,738.417	131.050	1,866.467
1919.....	786.251	89.085	725.306	149.029	45.618	1,795.289	134.720	1,930.009

(B) Increase in road and track²

JUNE 30 —	NEW LINE OPENED ³			INCREASE IN ALL TRACK		
	Rapid-transit	Surface	Total	Rapid-transit	Surface	Total
1908.....	5.820	8.582	14.402	23.690	15.286	38.976 ⁶
1909.....	3.440	6.161	9.601	7.696	12.557	20.253
1910.....	4.090	7.220	11.310	6.260	13.900	20.160
1911.....	1.239	17.521	18.780	8.136	32.694	40.830
1912.....	.....	8.158	8.158	1.806	17.566	19.372
1913.....	.....	6.612	6.612	D 0.020	14.316	14.296
1914.....	1.204	3.322	4.526	2.813	11.664	14.477
1915.....	8.320	2.109	10.428	25.161	6.618	31.779
1916.....	6.960	D 2.193	4.767	49.575	D 3.238	46.337
1917.....	19.893	3.226	23.119	58.024	5.332	63.356
1918.....	8.806	0.832	9.638	23.929	2.876	26.805
1919.....	23.180	D 9.276	13.904	77.008	D 13.466	63.542

(C) Length of road or line divided between surface and rapid-transit companies

JUNE 30 —	MILES OF LINE OPERATED BY SURFACE COMPANIES ASSIGNED TO BOROUGH ⁴ OF —						Total surface	Rapid-transit ⁵	Grand total
	Manhattan	Bronx	Brooklyn	Queens	Richmond				
1908.....	154.964	93.678	232.450	97.910	36.590		615.592	123.614	739.206 ⁶
1909.....	155.244	98.375	233.336	98.200	36.590		621.745	127.054	748.799 ⁹
1910.....	158.096	100.848	237.173	102.990	36.620		635.727	131.137	766.864
1911.....	153.933	104.093	238.907	129.440	36.620		662.993	132.376	795.369
1912.....	148.212	112.664	239.072	130.941	39.050		669.939	131.741	801.680
1913.....	146.296	115.907	240.048	134.281	37.010		673.544	133.193	806.737
1914.....	143.214	121.059	239.925	136.341	37.010		677.549	134.397	811.946
1915.....	147.785	118.793	241.241	136.321	36.910		681.050	141.063	822.113
1916.....	148.226	119.569	241.401	133.705	36.930		679.831	147.437	827.268
1917.....	147.487	120.072	245.430	134.545	36.930		684.464	167.330	851.794
1918.....	145.629	119.038	248.634	135.065	36.930		685.296	176.136	861.432
1919.....	139.629	117.331	256.805	135.065	36.930		685.760	189.576	875.336

¹ Figures differ from those originally published owing to reclassification.² Changes due to remeasurement or reclassification are in general excluded. Thus increases are in general not arithmetical differences. Some figures have been revised since original publication.³ For rapid-transit, gross and net increase are the same; for surface, net after deducting track removed.⁴ Generally these borough groups include some road and track extending into another borough and not all of their own. For strict physical division of track by boroughs, see Div. F.⁵ Includes Hudson & Manhattan. For classification of track in Brooklyn used for both rapid-transit train and surface car operation, see Note, Div. F.

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 29

TABLE 7. Road and track mileage, June 30, 1908-1919: (D) Length of track divided, between surface and rapid-transit companies

JUNE 30 —	MILES OF TRACK OPERATED BY SURFACE COMPANIES ASSIGNED TO BOROUGH OF —					RAPID-TRANSIT			
	Manhattan	Bronx	Brooklyn	Queens	Richmond	Total surface	Total ^a	I.R.T.	B.R.T.
1908.....	310.336	166.483	494.817	148.520	64.630	1,184.786	356.063	197.300	151.963
1909.....	310.896	176.096	496.841	148.880	64.630	1,197.343	363.759	199.990	156.969
1910.....	314.537	181.901	503.516	159.160	65.630	1,224.744	370.988	199.070	167.940
1911.....	309.882	188.468	507.012	196.630	65.630	1,267.632	379.124	203.310	158.270
1912.....	303.161	206.927	507.098	199.089	68.240	1,284.515	381.782	203.360	159.654
1913.....	300.793	211.759	514.543	206.909	65.980	1,299.984	384.666	203.340	162.558
1914.....	300.762	223.958	514.869	212.572	65.980	1,318.141	387.479	203.320	165.391
1915.....	305.455	218.239	518.842	218.012	65.780	1,321.328	408.951	206.850	164.333
1916.....	308.093	219.710	517.047	208.806	65.890	1,317.546	458.067	217.790	221.509
1917.....	304.761	219.338	523.512	210.070	65.890	1,323.571	516.091	266.260	231.063
1918.....	301.923	217.179	529.725	211.730	65.890	1,326.447	540.020	276.490	244.763
1919.....	294.312	212.698	559.691	211.783	65.890	1,344.374	585.635	330.420	236.447

(E) Distribution by mode of operation

JUNE 30 —	OVERHEAD CONTACT		Under-ground contact	Storage-battery	Horse	Other	Total
	Third-rail contact	"El" train operation ^b					
1908.....	296.435	759.628	867.842	236.878	76.106	3.960	1,540.849
1909.....	302.407	61.352	879.839	237.438	76.003	4.063	1,561.102
1910.....	308.653	62.335	903.715	239.703	78.334	2.992	1,595.732
1911.....	316.459	62.665	955.065	239.886	62.532	1.100	1,646.746
1912.....	317.845	63.937	978.804	241.317	44.257	2.730	1,666.297
1913.....	317.825	66.841	996.111	237.123	36.282	1.100	1,684.650
1914.....	320.638	66.841	1,013.731	238.210	50.091	4.945	1,705.620
1915.....	340.095	68.856	1,010.435	241.500	54.896	4.835	1,730.279
1916.....	416.354	41.713	1,006.015	241.908	55.636	4.277	1,775.613
1917.....	478.547	37.544	1,013.379	241.373	62.062	4.277	1,839.662
1918.....	503.469	36.551	1,019.093	241.138	62.098	4.118	1,866.467
1919.....	580.477	8.158	1,044.631	241.101	54.589	4.053	1,930.009

^a See these notes on preceding page.

^b Chiefly West End and Culver surface extensions of B. R. T. elevated division.

^c Includes 1.83 of the South Brooklyn operated by steam.

^d Consists of 2.992 reported as "having no overhead construction" and 0.968 cable.

^e Consists of 2.992 reported as "having no overhead construction," and 1.071 cable.

^f Reported in 1910 as "unused track."

^g Monorail electric, an experimental mode of operation. In 1915, changed to storage-battery.

^h Consists of 1.1 monorail electric (see preceding note) and 1.63 in car houses without power construction.

ⁱ Includes 0.042 horse and storage-battery.

^j Consists of 1.21 in car barns used by underground-contact cars but without conductor rails, 0.32 surface track with no provision for motive power in 1914 and 1915 (0.315 in 1916 and 1917), and track not operated as follows: 1914, 3.415; 1915, 3.305; 1916, 2.752; 1917, 2.752.

^k Includes 13.069 simultaneously operated by horse and storage battery, of which 7.142 was closed, in the 1917 Report, as horse. Indefiniteness of classification is due to gradual change being in process at close of year.

^l Composed of 1.21 miles in car-barns; 0.333 surface track with no provision for motive power and miles not operated as follows: 1918, 2.575; 1919, 2.510.

^m Includes 16.178 miles of storage-battery tracks of New York Railways, not operated, for 1919 Report only.

30 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE 7. Road and track mileage, June 30, 1908-1919: (F) Geographical location of surface and rapid-transit railway track¹

[NOTE.—Prior to 1919 the division of track between "street-surface" and "rapid-transit" was unsatisfactory, owing to the existence of a considerable mileage having mixed characteristics. There were four quasi rapid-transit routes to Coney Island originally built on private right of way under steam railroad charters — the Brighton Beach, Sea Beach, West End and Culver lines of the B. R. T. Elevated Division. On each side of much of this track a street was subsequently constructed, rendering the track virtually street-surface. Most of the track was used not only for the operation of single trolley cars but also for trains continuing from an elevated structure. The Brighton Beach and Sea Beach lines were rebuilt either above grade or sub grade, while the City of New York pursuant to Contract No. 4 constructed the New Utrecht and Gravesend Avenue elevated rapid-transit railways over the West End and Culver lines, respectively, and the latter surface tracks are now used by their owners or lessees (Nassau Electric R. R. and South Brooklyn Ry. Co.) solely for trolley car operation, the transition having taken place on June 24, 1916, and March 16, 1919, respectively. The apparent decrease of 10.71 miles of rapid transit track in Brooklyn in 1919 is due almost entirely to the transfer of the South Brooklyn Ry. Co. to the street-surface group, thereby eliminating 30.23 miles of track (one-third of which was yard and storage track), as compared with the 20.68 miles (net) of new elevated track. All Nassau Electric R. R. track is here classified as surface track throughout, although the portion at one time used by West End "L" trains is included down to 1915 in the B. R. T. Elevated Division in the Growth of City Transit summary (Table 1), in harmony with the grouping of passenger traffic.]

SURFACE RAILWAYS							Outside city ²	Total
June 30—	Manhattan	Bronx	Brooklyn	Queens	Richmond			
1908.....	314.731	129.547	433.108	176.470	64.630	67.300	1,184.786	
1909.....	315.291	139.160	434.132	176.830	64.630	67.300	1,197.343	
1910.....	320.913	143.624	440.816	* 191.351	65.630	* 62.351	1,234.744	
1911.....	317.948	140.554	444.312	* 207.321	65.630	* 91.657	1,267.622	
1912.....	310.181	153.234	445.045	204.027	* 68.240	103.768	1,254.518	
1913.....	310.998	156.382	450.554	211.152	65.980	104.918	1,299.984	
1914.....	311.876	173.649	449.143	218.477	65.980	99.112	1,318.141	
1915.....	315.183	167.863	452.607	220.803	65.780	99.087	1,321.338	
1916.....	316.102	167.914	451.193	* 216.989	65.890	99.453	1,317.546	
1917.....	314.423	167.701	456.876	219.011	65.890	99.671	1,323.571	
1918.....	311.806	167.701	457.066	226.615	65.890	97.369	1,326.447	
1919.....	304.165	166.046	* 487.032	226.598	65.890	94.643	* 1,344.374	

RAPID-TRANSIT RAILWAYS							Outside city ²	Total
June 30—	Manhattan	Bronx	Brooklyn	Queens	Richmond			
1908.....	168.228	30.180	152.585	2.490	.....	2.580	356.063	
1909.....	169.609	33.130	155.950	2.490	.....	2.580	363.759	
1910.....	171.662	33.130	156.920	2.489	.....	6.778	370.958	
1911.....	173.423	36.460	157.290	2.489	.....	10.453	379.124	
1912.....	173.314	36.510	158.792	2.490	.....	11.677	381.782	
1913.....	173.294	36.510	158.792	5.393	.....	11.677	384.666	
1914.....	175.107	36.510	159.124	5.061	.....	11.677	387.479	
1915.....	178.633	36.510	177.415	4.716	.....	11.677	406.951	
1916.....	186.466	40.670	206.053	13.201	.....	11.677	458.067	
1917.....	187.186	66.540	211.447	39.241	.....	11.677	516.091	
1918.....	205.598	72.550	208.966	41.229	.....	11.677	540.020	
1919.....	243.785	55.853	* 198.251	46.069	.....	11.677	585.635	

ALL STREET AND ELECTRIC RAILWAYS							Outside city ²	Total
June 30—	Manhattan	Bronx	Brooklyn	Queens	Richmond			
1908.....	483.959	159.737	584.693	178.960	64.630	69.880	1,540.849	
1909.....	484.900	172.290	590.082	179.320	64.630	69.880	1,561.103	
1910.....	492.574	176.754	597.745	* 193.870	65.630	* 69.156	1,565.732	
1911.....	490.271	177.314	601.611	* 206.810	65.630	* 102.110	1,646.746	
1912.....	483.495	189.744	603.857	206.516	68.240	115.445	1,666.297	
1913.....	483.292	192.892	609.346	216.545	65.980	116.595	1,684.650	
1914.....	490.982	210.059	608.272	223.538	65.980	110.789	1,705.620	
1915.....	493.816	204.378	630.022	225.519	65.780	110.764	1,730.279	
1916.....	502.568	208.584	657.231	230.190	65.890	111.160	1,775.613	
1917.....	501.609	234.241	668.322	258.252	65.890	111.343	1,839.662	
1918.....	517.404	240.251	666.032	267.844	65.890	109.046	1,866.467	
1919.....	547.950	251.899	685.283	272.667	65.890	106.320	1,930.009	

¹ Except for Manhattan surface, the several trifling decreases are likely to be due to remeasurement or reinventory. It has not been practicable to correct earlier returns except in the case referred to in note 3.

² Approximately one-half of the surface track outside the city is in Westchester county and one-half in Nassau county. The rapid-transit track outside the city is in New Jersey (Hudson & Manhattan).

³ The figures for 1910 and 1911 differ from the Reports for those years on account of subsequent corrections of returns by the New York & Long Island.

⁴ Temporary increase due to rerouting on parallel streets while the old tracks were still in place.

⁵ Decrease due principally to abandonment, and later removal, of the two tracks on the roadway of the Queensboro bridge.

⁶ See general note for explanation of increase in surface and decrease in rapid transit track.

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 31

TABLE 3. STREET-RAILWAY POWER PLANTS: (A) Capacity and output, 1908-1919

YEAR	CAPACITY AT CLOSE OF YEAR					Energy (A. C.) generated during year ² (kw. hrs.)
	Boilers ¹ (h. p.)	Engines (recipr.) (h. p.)	Turbo- units (kw.)	All A. C. generators ² (kw.)	Substations (rotary converters) (kw.)	
1908.....	185,530	306,050	49,250	213,950	256,400	N. R.
1909.....	219,516	301,700	85,600	250,300	280,900	886,582,286
1910.....	218,966	307,095	122,600	292,300	295,900	1,021,035,356
1911.....	218,466	364,725	147,625	354,825	320,970	1,092,372,446
1912.....	218,866	363,525	142,000	349,200	331,850	1,120,962,646
1913.....	203,830	322,775	140,000	323,300	340,070	1,019,110,051
1914.....	203,325	286,775	160,000	320,700	352,912	1,000,488,204
1915.....	203,325	274,775	220,000	373,300	389,612	1,041,819,428
1916.....	198,825	260,775	242,500	388,300	409,612	1,122,790,774
1917.....	189,325	243,800	242,500	388,300	429,612	1,096,382,348
1918.....	183,325	233,800	332,500	478,200	461,612	1,148,134,447
1919.....	183,325	232,800	392,500	538,200	544,012	1,230,839,796

(B) Quantity and cost of coal used in power plants, 1915-1919

YEAR ENDED JUNE 30—	Tons of 2,000 Pounds		TOTAL COST		AVERAGE COST			Lbs. per kw. hr.
	Anthra- cite	Bituminous	Anthracite	Bituminous	Anthra- cite	Bitu- minous	Total	
1915.....	341,182	971,852	\$577,340	\$2,811,268	\$1 69	\$2 89	\$2 58	2.45
1916.....	320,984	941,057	546,183	2,719,623	1 70	2 89	2 59	2.19
1917.....	336,724	941,717	690,551	2,877,129	2 05	3 06	2 79	2.27
1918.....	351,223	1,024,566	1,086,070	3,710,158	3 09	3 62	3 49	2.35
1919.....	299,368	1,129,978	1,147,980	6,073,848	3 83	5 38	5 05	2.32

NOTE.—Included throughout the period are the generating plants of the New York Railways and Staten Island Midland, both closed down in 1915 but not yet in 1919 dismantled. The plant of the Third Avenue is included to Nov. 7, 1912, the date of its transfer under lease to the New York Edison. The Richmond Light & Railroad's plant is not included, being classed with light and power companies.

¹ Where, after 1913, square feet of heating surface is reported instead of horse-power, the former is reduced to the latter on the basis of the ratio of the corresponding horse-power returned in 1913.
² In addition there were D. C. generators with aggregate capacity of 36,520 kw. in 1908, declining to 11,400 kw. in 1918, and D. C. kw. hrs. generated aggregating approximately 77,000,000 in 1909, 46,000,000 in 1910, 31,000,000 in 1916, 22,000,000 in 1918 and 11,000,000 in 1919.

TABLE 9. PASSENGER CARS, JUNE 30, 1908-1919: (A) Number owned or leased, by type of car

[Numbers in parentheses indicate open cars included in following figure.]

JUNE 30—	Rapid-transit	Conduit	Overhead-trolley	Storage-battery	Horse	Total
1908	(36) 3,405	(1,767) 14,324	(736) 2,625	.....	(160) 451	(2,699) 10,805
1909	(36) 3,391	(1,758) 14,306	(656) 3,003	.....	(158) 422	(2,606) 11,122
1910	(36) 3,652	(1,753) 14,278	(654) 3,006	.....	(160) 427	(2,603) 11,364
1911	(36) 3,996	(1,684) 4,116	(609) 3,048	.....	(160) 423	(2,489) 11,617
1912	(36) 4,080	(1,683) 4,188	(609) 3,005	.....	(90) 328	(2,418) 11,685
1913	(36) 4,087	(1,738) 4,331	(554) 2,810	.....	(88) 321	(2,416) 11,674
1914	(36) 4,100	(1,716) 4,523	(554) 2,881	.....	(50) 183	(2,356) 11,895
1915	(36) 4,182	(1,642) 4,533	(553) 2,791	.....	(52) 170	(2,283) 11,885
1916	(36) 4,780	(1,642) 4,502	(554) 2,780	.....	(51) 167	(2,283) 12,418
1917	(36) 4,944	(1,642) 4,479	(554) 2,727	.....	(51) 167	(2,283) 12,583
1918	(36) 5,433	(1,636) 4,396	(554) 2,668	.....	.....	(2,226) 12,776
1919	(8) 5,666	(1,634) 4,396	(574) 2,665	.....	.....	(2,216) 13,003

NOTE.—The cars tabulated as underground-conduit comprise all electric-contact cars reported in possession of Manhattan companies, although certain of those cars may not actually have been in use. Obsolete cars of all types have been kept, unused, for some years before being sold or scrapped. The marked decrease in trolley cars in 1911 is chiefly due to the Union Railway's selling or scrapping 253. The trifling change in the number of surface cars from 1908 to 1919, notwithstanding a 20 per cent increase in surface-car passengers carried, is explained by the marked increase in size of cars.

(B) Rapid-transit cars, by road

JUNE 30—	INTERBOROUGH RAPID TRANSIT CO.		NEW YORK CONSOLIDATED R.R.		Hudson & Manhattan R. R. Co.	Total
	Elevated A	Subway B	Elevated C	Subway D		
1908.....	1,591	837	927	.....	50	3,405
1909.....	1,591	823	927	.....	50	3,391
1910.....	1,667	917	928	.....	140	3,652
1911.....	1,748	1,130	928	.....	190	3,996
1912.....	1,782	1,144	928	.....	226	4,080
1913.....	1,781	1,144	928	.....	226	4,087
1914.....	1,780	1,143	928	.....	226	4,100
1915.....	1,775	1,152	928	101	226	4,182
1916.....	1,890	1,520	928	226	226	4,780
1917.....	2,249	1,241	928	300	226	4,944
1918.....	2,248	1,584	919	456	226	5,433
1919.....	2,217	1,806	917	500	226	5,666

A — To 1915 the figures represent cars owned by the Manhattan Ry. Co. and held by the Interborough under its lease of that company's property. Thereafter they include also cars bought by the Interborough and held under the agreement of March 19, 1913 (Elevated Extension Certificate) with the City of New York as follows: 1916, 108; 1917 and 1918, 477; 1919, 476.

B — To 1916 the figures represent cars installed and owned by the company under Contract No. 2. Thereafter they include also cars held by the company under Contract No. 3 as follows: 1917, 102; 1918, 445; 1919, 669.

C — Cars owned by the company since 1913; previously by Brooklyn Union Elevated R. R., Canarsie R. R. and Transit Development Co. Additional cars leased from the Long Island R. R. in 1913 and 1914 are specified in a separate note.

D — Cars leased from the New York Municipal Ry. with right of reversion to the City of New York under Contract No. 4.

¹ Includes 14 cable cars, 6 of which are open.

² Includes 1 monorail electric.

³ Includes 2 omnibuses temporarily operated by Pelham Park & City Island during reconstruction of track.

⁴ Includes also cars temporarily leased by the N. Y. Consolidated from the Transit Development Co. and the Long Island R. R. (in 1913, 2 from T. D. Co. and 6 from L. I. R. R.; in 1914, 23 from latter). In November, 1914, the N. Y. Consol. returned to L. I. R. R. 23 trailer cars, of which 6 had been hired in January, 1913, and 17 in November, 1913.

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 33

TABLE 9. Passenger cars, June 30, 1908-1919: (C) Surface cars classified with reference to protection of motormen

JUNE 30 —	Pre-payment platforms	Other enclosed platforms	Front of platform (but not sides) enclosed	Total protected	WITHOUT PROTECTION			Total surface cars
					Open (summer) cars ¹	All other		
1908 ²	155	98	4,005	4,258	2,663	479		7,400
1909 ²	728	159	3,888	4,775	2,572	384		7,731
1910 ²	1,376	142	3,294	4,812	2,557	348		7,712
1911.....	1,528	212	3,182	4,920	2,443	258		7,621
1912.....	1,550	271	3,172	4,993	2,372	240		7,605
1913.....	1,538	327	3,117	4,982	2,370	235		7,587
1914.....	1,582	697	3,069	5,348	2,310	137		7,795
1915.....	1,722	710	2,912	5,344	2,237	122		7,703
1916.....	1,697	721	2,864	5,282	2,237	119		7,638
1917.....	1,706	774	2,806	5,286	2,237	116		7,639
1918.....	2,041	749	2,371	5,161	2,182	.....		7,343
1919.....	2,150	743	2,246	5,139	2,198	.....		7,337

(D) Seating capacity

JUNE 30 —	NUMBER OF CARS				TOTAL SEATING CAPACITY				AVERAGE SEATING CAPACITY			
	Total	Open	Closed	Other ³	All cars	Open	Closed	Other	All cars	Open	Closed	Other
1908....	10,805	2,699	6,537	1,569	481,748	148,964	261,686	71,108	44.6	55.2	40.0	45.3
1909....	11,122	2,608	6,693	1,821	501,631	147,484	270,679	83,668	45.1	56.6	40.4	45.9
1910....	11,364	2,603	6,896	1,865	513,742	146,104	281,390	86,248	45.2	56.1	40.8	46.2
1911....	11,617	2,489	7,092	2,036	526,894	139,949	293,185	93,760	45.4	56.2	41.3	46.1
1912....	11,685	2,418	7,227	2,040	528,205	138,078	296,600	93,527	45.2	57.1	41.0	45.9
1913....	11,674	2,416	7,223	2,035	527,917	138,398	296,042	93,477	45.2	57.3	41.0	45.9
1914....	11,895	2,356	7,416	2,123	541,486	135,458	306,508	99,520	45.5	57.5	41.3	46.9
1915....	11,836	2,283	7,171	2,431	542,664	131,781	298,553	112,330	45.7	57.7	41.6	46.2
1916....	12,418	2,283	7,703	2,432	570,458	128,267	329,805	112,386	45.9	56.2	42.8	46.2
1917....	12,583	2,283	7,811	2,489	580,844	128,267	338,789	113,788	46.2	56.2	43.4	45.7
1918....	12,776	2,226	8,057	2,493	600,853	125,967	—	—	47.0	56.6	—	—
1919....	13,003	2,216	8,336	2,451	612,162	124,735	—	—	47.0	56.0	—	—

¹Excludes 10 open cars reported by Ocean Electric, which are included in preceding columns as "protected."

²Figures for 1908, 1909 and 1910 as originally published contained certain duplications which have been eliminated. Prepayment cars, which were tabulated with cars having other types of platforms for those years, are here shown separately.

³An error in the returns of the Metropolitan Street Ry. for 1911 and of the N. Y. Rys. for 1912 necessitated a transfer of 913 and 939 cars, respectively, from column 2 to column 3, as compared with the Reports for those years.

⁴The difference from figure published in 1914 Report is due to fact that N. Y. Rys. described 219 new cars installed in 1914 incorrectly. The figure here given is based on the 1915 revised description.

⁵That is, convertible or semi-convertible.

TABLE 10. NEW YORK CITY STREET RAILWAY

[For revenue passengers.]

YEAR ENDED JUNE 30 —	STREET-SURFACE RAILWAYS					
	Manhattan	Bronx	Brooklyn	Queens ¹	Richmond	Total
1908.....	196,672,167	21,661,412	123,630,401	5,224,935	1,659,964	348,878,879
1909.....	139,607,266	20,190,400	135,200,546	5,313,039	1,648,217	301,959,468
1910.....	139,011,581	21,527,010	148,403,523	8,509,593	1,699,825	319,151,532
1911.....	137,890,530	26,371,862	136,343,719	8,943,846	1,833,587	311,383,544
1912.....	144,481,814	32,191,198	137,299,568	9,297,493	2,016,515	325,286,588
1913.....	134,118,226	36,201,615	147,032,064	9,442,049	2,134,869	328,928,823
1914.....	133,669,994	39,973,347	149,771,682	9,014,497	2,076,954	334,506,474
1915.....	137,099,224	39,495,036	161,256,691	8,592,573	2,178,144	348,621,668
1916.....	136,419,190	38,451,516	168,831,541	9,460,126	2,252,910	355,415,283
1917.....	104,558,496	30,501,260	174,035,125	8,087,115	2,432,107	319,614,103
1918.....	104,309,878	34,352,327	165,516,676	6,861,256	2,816,363	313,856,500
1919.....	91,497,716	31,169,977	158,744,862	6,454,683	3,112,997	290,980,235

(B) Revenue

1908.....	60,719,724	11,565,288	51,328,714	7,021,819	2,871,188	132,506,733
1909.....	54,963,496	12,926,653	51,154,947	6,774,025	2,997,294	128,816,415
1910.....	55,426,013	13,624,786	52,370,500	7,658,065	3,000,373	132,079,737
1911.....	56,410,121	14,029,774	54,809,118	9,470,443	3,001,186	137,720,642
1912.....	57,299,226	14,858,995	56,408,065	10,088,906	3,099,823	141,725,015
1913.....	55,678,125	16,207,597	58,047,603	9,953,156	3,123,000	143,009,481
1914.....	53,004,035	16,642,746	57,940,050	10,464,623	3,365,135	141,416,589
1915.....	54,545,681	16,873,569	59,211,411	10,570,854	3,357,124	144,858,639
1916.....	53,571,066	16,701,841	60,172,813	10,858,907	3,315,903	144,620,530
1917.....	44,641,948	14,087,460	60,764,785	10,411,869	3,219,931	133,125,993
1918.....	42,531,901	14,727,024	56,832,487	9,498,299	2,863,167	126,452,878
1919.....	37,690,584	12,249,279	52,477,335	9,248,142	2,694,626	114,359,966

(C) Passenger-

["Active" mileage only, except in 1908 when special or chartered-car and "idle" or "dark" terminal, etc., during which passengers are not carried. In 1919 the idle mileage was 5,954,299 and

1908.....	60,393,656	11,565,288	50,912,449	7,001,659	2,871,188	132,744,240
1909.....	54,917,368	12,851,991	50,452,084	6,643,356	2,993,928	127,858,727
1910.....	54,174,356	13,400,450	51,644,950	7,432,955	2,987,999	129,640,680
1911.....	55,288,453	13,828,471	53,948,618	9,163,601	2,996,477	135,225,620
1912.....	56,631,840	14,608,724	56,144,639	9,710,437	3,065,735	139,161,475
1913.....	55,178,505	15,787,179	56,758,896	9,524,316	3,120,509	140,369,405
1914.....	52,507,397	16,187,097	56,531,113	9,973,653	3,362,039	138,561,349
1915.....	53,958,091	16,374,651	57,955,411	10,351,353	3,353,215	141,992,721
1916.....	52,954,861	16,232,512	58,960,071	10,347,166	3,312,296	141,806,896
1917.....	44,107,413	13,735,048	59,681,034	9,994,595	3,218,579	130,736,669
1918.....	42,051,574	14,369,546	55,897,410	9,186,688	2,890,535	124,365,753
1919.....	37,208,846	12,009,069	51,718,685	8,968,412	2,664,125	112,599,137

¹ As shown by number of transfer slips collected.

² Exclusive of B. R. T. surface lines, included under Brooklyn, figures not being separable.

³ Transfer slips are collected at Third avenue and 149th street for passengers changing between the Queensboro elevated and subway and also at Grand Central for passengers changing between the Queensboro and main-line subways. The number has not been regularly reported. The Queensboro subway

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 35

TRAFFIC, 1908-1919: (A) Transfer passengers¹

see Table 1.]

RAPID-TRANSIT RAILWAYS

I. R. T. Subway ²	I. R. T. Elevated ³	B. R. T. Elev.-subway ⁴	Hudson & Manhattan	Total	Grand total
.....	.....	10,948,723	.....	10,948,723	359,827,602
.....	.....	12,380,753	.....	12,380,753	314,340,221
.....	.....	8,258,686	.....	8,258,686	327,410,218
.....	.....	7,518,489	.....	7,518,489	318,902,038
.....	.....	8,600,550	.....	8,600,550	333,787,138
.....	.....	9,294,434	.....	9,294,434	338,223,257
.....	.....	10,775,489	.....	10,775,489	345,251,963
[12,244,039]	[12,595,486]	10,426,486	.....	10,426,486	359,048,154
[15,470,960]	[12,261,495]	8,903,767	.....	8,903,767	364,219,050
[22,556,472]	[12,251,966]	8,138,913	.....	8,138,913	327,753,016
[34,007,609]	[11,702,724]	6,563,238	.....	6,563,238	320,419,738
[10,619,433]	[10,480,008]	3,417,555	.....	3,417,555	294,397,790

car-miles

44,005,213	64,676,504	29,971,220	618,742	139,271,679	272,778,412
46,220,888	62,612,507	31,670,505	1,700,902	142,204,802	271,021,217
50,258,774	63,646,232	33,480,023	5,542,601	152,927,630	285,007,367
57,110,868	66,220,938	33,307,043	6,823,891	163,462,740	301,183,382
64,544,520	67,985,130	33,894,032	7,625,707	174,049,389	315,774,404
65,697,992	67,829,134	33,902,073	7,956,696	175,385,895	318,395,376
66,454,810	67,791,697	36,703,942	7,981,350	178,931,799	320,348,388
68,375,144	68,158,932	37,455,933	7,860,524	181,860,533	326,709,172
72,041,136	69,808,009	42,049,223	7,967,712	191,366,080	335,986,610
73,671,808	72,259,243	40,973,193	8,178,711	195,082,955	328,208,948
75,082,272	76,843,492	43,251,488	8,408,584	203,085,836	329,538,714
89,688,422	79,013,929	49,516,080	8,820,599	227,039,030	341,398,996

car miles

mileage of regular cars was included. "Idle" mileage is that between car-house and initial route-the special-car, 24,941.]

44,005,213	64,584,609	29,971,220	618,742	139,179,784	271,924,024
45,782,984	61,475,853	30,824,610	1,701,211	139,784,658	267,643,385
49,755,909	62,504,996	32,815,745	5,482,810	150,559,460	280,200,140
56,435,048	65,000,949	32,544,643	6,737,363	160,718,003	295,943,623
63,210,703	66,381,059	32,976,899	7,438,201	170,006,852	309,168,327
64,282,385	66,145,579	32,926,563	7,750,341	171,104,868	311,474,273
64,715,993	66,075,979	35,702,636	7,804,233	174,298,841	312,860,190
66,535,245	66,398,656	36,357,681	7,689,285	176,980,867	318,973,588
70,132,538	67,592,485	41,264,529	7,788,953	186,778,505	328,585,401
71,737,694	70,605,164	40,360,052	7,999,089	190,701,999	321,438,668
73,060,979	74,462,585	42,844,867	8,223,027	198,591,468	322,957,221
88,142,872	76,887,032	48,737,932	8,628,016	222,395,852	334,994,989

began operations June 22, 1915. The figures for 1917 and 1918 include also transfers collected at Times square from Seventh avenue subway passengers. Figures in brackets are excluded from totals, this company's transfers are generally made without slips.

¹ Embodies correction made subsequent to original publication.

² Account is kept only of transfer slips from the surface to elevated lines. Other transfers are made without slip, as are a large part from the surface lines.

TABLE 10. New York City street railway traffic

[A car-seat mile is the product of a car

STREET-SURFACE RAILWAYS

YEAR ENDED JUNE 30 —	Manhattan	Bronx	Brooklyn	Queens ¹	Richmond	Total
1910.....	2,083,031	577,095	2,332,205	321,169	110,035	5,423,535
1911.....	2,205,133	618,431	2,410,672	395,606	115,185	5,745,027
1912.....	2,271,384	660,969	2,441,333	418,297	115,889	5,907,852
1913.....	2,261,417	724,230	2,518,617	409,488	122,489	6,036,221
1914.....	2,216,194	738,708	2,528,606	426,933	132,108	6,042,549
1915.....	2,322,581	748,490	2,601,374	452,669	139,343	6,264,457
1916.....	2,283,883	724,382	2,602,631	447,494	152,703	6,211,093
1917.....	1,897,500	602,668	2,621,873	435,794	147,815	5,705,649
1918.....	1,808,852	649,184	2,413,566	406,157	124,445	5,402,204
1919.....	1,562,628	555,323	2,225,394	397,422	114,992	4,855,759

	(E) Passenger-				
	N. R.	N. R.			
1908 ¹			6,769,437	748,536	330,620
1909.....	7,733,419	1,547,569	6,560,606	703,420	346,558
1910.....	7,853,735	1,572,451	6,725,197	789,254	361,988
1911.....	7,973,926	1,612,940	6,940,513	961,307	362,384
1912.....	8,443,263	1,725,187	7,016,416	1,023,542	368,560
1913.....	8,029,854	1,868,488	7,176,267	1,005,480	363,000
1914.....	7,777,563	1,935,979	7,197,800	1,039,554	370,518
1915.....	7,762,063	1,947,211	7,261,604	1,087,674	366,900
1916.....	7,599,646	1,946,624	7,386,310	1,088,886	362,747
1917.....	6,674,961	1,687,062	7,384,772	1,047,031	353,059
1918.....	6,235,834	1,684,232	6,993,201	959,933	320,447
1919.....	5,399,749	1,381,882	6,398,284	903,208	309,472

	(F) Average number o ¹				
	[Allowance is made for the operation o ¹				
1910.....	1,850	291	1,719	130	80
1911.....	1,905	297	1,769	200	78
1912.....	1,986	353	1,765	204	73
1913.....	1,901	495	1,822	203	77
1914.....	1,829	533	1,840	224	74
1915.....	1,867	544	1,872	243	85
1916.....	1,883	521	1,904	252	84
1917.....	1,657	508	1,891	236	86
1918.....	1,556	453	1,800	192	70
1919.....	1,381	389	1,625	184	79

¹No returns prior to 1910.²Exclusive of B. R. T. surface lines (included under Brooklyn), figures not being separable.

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 37

1908-1919: (D) Active car-seat miles (in thousands)¹
mile multiplied by seating capacity.]

RAPID-TRANSIT RAILWAYS

I. R. T. subway	I. R. T. elevated	B. R. T. Elev.- subway	Hudson & Manhattan	Total	Grand total
2,587,308	3,000,239	1,711,038	241,244	7,539,829	12,963,364
2,934,622	3,120,046	1,696,069	296,444	8,047,201	13,792,228
3,286,956	3,186,291	1,718,664	327,281	8,519,182	14,437,084
3,342,684	3,174,988	1,715,874	341,015	8,574,561	14,610,782
3,365,232	3,171,647	1,877,844	343,886	8,758,109	14,900,658
3,459,833	3,187,125	1,939,760	338,329	8,925,057	15,189,514
3,646,892	3,244,439	2,426,410	342,714	8,960,455	15,871,548
3,730,360	3,391,390	2,493,657	351,960	9,967,397	15,673,046
3,799,282	3,574,205	2,751,637	361,813	10,486,937	15,889,141
4,583,525	3,690,577	3,315,066	379,633	11,968,801	16,824,560

car hours

			N. R.		
2,420,133	4,332,791	2,745,652	110,888	9,552,837	26,444,409
2,568,106	4,148,274	2,725,570	322,343	10,170,146	27,472,771
2,765,265	4,237,634	2,844,904	403,853	10,754,176	28,605,246
3,110,475	4,418,271	2,821,577	435,706	11,274,540	29,851,508
3,460,175	4,523,082	2,855,577	438,853	11,338,121	29,781,210
3,525,748	4,517,038	2,856,482	438,910	11,571,414	29,892,828
3,547,094	4,513,925	3,071,485	432,012	11,747,582	30,173,034
3,655,152	4,542,027	3,118,391	431,649	12,199,431	30,583,644
3,839,579	4,601,341	3,126,192	442,704	12,283,564	29,430,449
3,946,443	4,768,225	3,233,530	453,188	12,751,982	28,945,629
4,049,998	5,015,266	3,670,698	474,414	14,214,270	28,606,865
4,869,471	5,199,687				

passenger cars used per day¹

certain lines for less than a full year.]

713	1,421	855	111	3,100	7,170
841	1,481	858	112	3,292	7,541
912	1,408	852	92	3,264	7,645
973	1,487	884	118	3,462	7,960
985	1,512	889	115	3,501	8,001
985	1,548	903	115	3,551	8,162
1,009	1,548	924	122	3,603	8,247
1,072	1,677	983	133	3,865	8,243
1,109	1,602	1,105	133	3,949	8,020
1,494	1,791	1,131	144	4,560	8,218

¹ Data for 1908 are incomplete and inaccurate. Special or chartered car hours are included for this year only.

TABLE 11. STREET RAILWAY CASUALTIES, 1908-1919: (A) Number reported each year

YEAR ENDED JUNE 30 —	SURFACE RAILWAYS					Rapid- transit rail- ways	Grand total ¹
	Man- hattan	Bronx ¹	Brook- lyn R. T. (part)	Other	Total		
1903.....	2,908	1,339	8,279	383	12,909	5,515	18,424
1904.....	13,253	1,035	7,918	354	22,560	6,652	29,212
1910.....	12,800	1,225	7,945	1,630	23,600	7,582	31,182
1911.....	13,253	1,728	8,567	1,733	25,281	9,613	34,894
1912.....	12,973	1,930	9,124	1,873	25,950	10,699	36,649
1913.....	13,447	2,225	9,731	2,145	27,548	11,429	38,977
1914.....	13,487	1,905	11,227	2,067	28,686	12,160	40,846
1915.....	13,769	2,154	10,004	2,120	28,047	12,016	40,063
1916.....	12,351	1,984	10,097	2,201	26,633	13,045	39,678
1917.....	14,481	2,619	9,905	2,422	29,427	15,652	45,079
1918.....	12,076	2,060	9,341	2,955	26,432	13,681	40,113
1919.....	9,226	1,876	8,566	1,240	20,908	13,270	34,178

(B) Fatal accidents reported each year²

YEAR ENDED JUNE 30 —	SURFACE RAILWAYS					RAPID-TRANSIT RAILWAYS				Grand total
	Man- hattan	Bronx	Brook- lyn R. T. (part)	Other	Total	Inter- bor- ough R. T.	Brook- lyn R. T. (part)	Hudson & Man- hattan	Total	
1908..	180	19	97	8	304	53	31	.....	84	388
1909..	116	19	60	10	205	39	20	1	60	265
1910..	76	8	57	6	147	51	28	2	81	228
1911..	81	12	65	10	168	42	20	1	63	231
1912..	79	13	39	6	142	59	15	.....	74	216
1913..	84	14	53	13	164	44	12	.....	56	220
1914..	64	11	58	5	138	48	31	.....	79	217
1915..	55	11	44	8	118	66	21	1	88	205
1916..	56	11	33	7	107	53	28	1	82	189
1917..	73	20	42	12	147	52	27	.....	79	226
1918..	66	12	53	32	163	39	41	.....	80	243
1919..	52	14	32	8	106	64	128	1	193	299

TABLE 11. Street railway casualties, 1908-1919: (C) Persons killed, distributed as passengers¹ employees and others²

YEAR ENDED JUNE 30 —	Passengers	Employees	Others	Total
1908.....	85	55	248	388
1909.....	42	46	177	265
1910.....	58	51	119	228
1911.....	63	45	123	231
1912.....	65	36	115	216
1913.....	58	45	117	220
1914.....	60	38	119	217
1915.....	57	47	102	206
1916.....	50	51	88	189
1917.....	59	41	126	226
1918.....	70	50	123	243
1919.....	163	46	90	299

(D) Average amounts expended in settlements for personal injury claims

YEAR ENDED JUNE 30 —	Settlement before suit	Suit compromised	Judgments	All settlements
1914 ⁴	\$48 96	\$238 62	\$578 72	\$81 55
1915.....	50 26	223 37	603 45	93 82
1916.....	52 45	236 43	665 52	95 84
1917.....	59 10	216 63	689 96	95 89
1918.....	57 89	237 13	732 45	110 25
1919.....	76 24	297 66	886 28	134 10

¹ Some figures slightly exceed those previously published in Annual Report text tables, which latter excluded Westchester Electric. For all groups the large increases prior to 1914 were chiefly due to increasing thoroughness of returns.

² Figures for 1908, 1909, and 1910 may include a few fatalities on New York City roads in Nassau county. Thereafter only those occurring within the city are included.

³ Figures not available prior to 1914.

⁴ Data not complete.

TABLE 13. OFFICERS, EMPLOYEES AND THEIR COMPENSATION: (A) Number, by chief occupational groups, 1908-1919

YEAR ENDED JUNE 30 —	Officers	Office employees	Motormen and drivers	Conductors and guards	Other transportation ¹	Power	Shops and carhouses	All others	Total
1908.....	129	1,778	7,485	11,020	10,708	3,667	5,140	.....	38,927
1909.....	227	2,197	6,799	9,706	9,882	2,496	5,493	.....	36,799
1910.....	157	1,726	6,766	10,248	10,602	2,396	5,424	20	37,339
1911.....	165	1,841	7,006	10,696	11,510	2,496	6,218	6	39,937
1912.....	173	1,821	7,186	10,988	10,906	2,471	6,618	114	39,275
1913.....	159	1,748	7,466	11,230	11,969	2,348	6,659	134	40,713
1914.....	147	1,723	7,216	10,920	11,224	2,176	5,968	185	39,588
1915.....	152	2,103	7,130	10,516	12,176	2,464	5,813	283	40,936
1916.....	135	2,162	6,919	10,406	11,604	2,137	6,519	396	40,478
1917.....	155	2,609	7,032	11,292	13,983	2,604	7,699	328	45,702
1918.....	122	2,782	6,078	10,762	14,120	3,632	6,777	271	44,564
1919.....	123	2,767	6,777	11,624	12,860	2,667	6,904	126	43,848

(B) Aggregate salaries and wages, 1908-1919

YEAR ENDED JUNE 30 —	Officers	Office employees	Other employees	Total salaries and wages	Portion not included in st. ry. operating expenses ⁴	Balance included in street-railway operating expenses
1908.....	\$792,768 13	\$1,106,203 87	\$26,757,728 09	\$22,656,695 09	N. S.	N. S.
1909.....	880,568 91	1,814,084 95	23,854,631 32	26,049,275 18	N. S.	N. S.
1910.....	772,569 32	1,568,502 22	24,654,640 75	26,990,702 29	\$1,356,045 87	\$25,634,656 42
1911.....	822,112 08	1,594,152 10	26,558,522 34	28,974,786 52	1,471,768 94	27,503,017 58
1912.....	891,482 18	1,661,663 31	26,819,997 99	29,373,093 48	1,241,947 95	28,131,145 53
1913.....	908,776 62	1,910,328 14	26,760,949 08	29,580,053 84	1,435,853 73	28,144,170 11
1914.....	1,013,991 42	2,135,298 13	28,356,245 91	31,505,529 46	1,677,841 23	29,827,688 23
1915.....	985,318 49	2,711,403 30	29,073,687 83	32,770,409 62	2,843,043 40	29,927,366 22
1916.....	975,634 89	2,867,115 01	30,321,015 74	34,163,165 64	2,956,380 71	31,206,784 93
1917.....	966,238 88	3,296,060 30	35,328,647 18	39,589,946 36	4,843,196 63	34,746,344 18
1918.....	960,937 89	3,535,363 14	39,850,700 27	44,347,001 30	6,060,178 01	38,286,823 29
1919.....	968,867 00	3,786,816 68	51,658,853 65	56,394,537 33	5,152,815 98	51,231,721 35

(C) Distribution of operating payrolls, 1910-1919

YEAR ENDED JUNE 30 —	Maintenance	Power plant operation ²	Operation of cars ³	Other operating expenses	Total compensation included in st. ry. operating expenses
1910.....	\$5,823,878 76	\$1,564,194 54	\$16,245,003 24	\$2,001,579 78	\$25,634,656 42
1911.....	6,433,505 38	1,569,489 70	17,465,655 53	2,034,366 97	27,503,017 58
1912.....	6,124,838 67	1,596,712 06	18,275,098 12	2,134,496 68	28,131,145 53
1913.....	6,126,179 18	1,498,168 62	18,383,005 76	2,136,816 55	28,144,170 11
1914.....	6,821,686 23	1,410,335 65	19,238,948 53	2,356,717 82	29,827,688 23
1915.....	6,760,300 45	1,369,457 70	19,353,059 64	2,444,548 43	29,927,366 22
1916.....	6,922,132 68	1,251,512 61	20,604,916 27	2,428,223 37	31,206,784 93
1917.....	7,619,541 78	1,396,265 81	22,899,392 52	2,832,144 07	34,746,344 18
1918.....	8,653,100 27	1,708,719 38	25,053,412 66	2,871,590 98	38,286,823 29
1919.....	12,509,468 72	2,358,958 07	33,015,664 85	3,347,629 71	51,231,721 35

TABLE 12. Officers, employees and their compensation: (D) Ratio (per cent) of payrolls to total expense of each department, 1910-1919

YEAR ENDED JUNE 30 —	Maintenance	Power plant	Operation of cars	Other operating expenses	All operating expenses
1910 ^a	47.25	19.18	95.44	33.91	58.81
1911.....	49.34	18.77	94.93	33.84	59.80
1912.....	45.92	18.37	95.11	34.17	59.34
1913.....	43.45	17.62	94.04	33.75	57.83
1914.....	45.18	16.66	95.57	36.68	59.53
1915.....	44.31	16.14	94.93	39.73	59.47
1916.....	44.04	14.50	96.15	38.79	59.97
1917.....	49.94	15.08	95.66	37.60	63.09
1918.....	53.67	15.26	95.59	40.05	63.06
1919.....	66.50	16.17	95.68	41.47	67.43

(E) Average wages of car-platform men and ticket agents on June 30, 1909-1919¹

JUNE 30 —	MOTORMEN AND DRIVERS		CONDUCTORS, GUARDS AND TICKET AGENTS	
	Number in service	Average wage per hour (cents)	Number in service	Average wage per hour (cents)
1909 ^a	7,099	24.03	10,874	—
1910.....	7,087	24.99	11,439	—
1911.....	7,551	25.62	12,376	23.43
1912.....	7,597	25.74	11,928	22.40
1913.....	7,171	26.87	11,009	22.96
1914.....	7,532	27.24	11,717	23.86
1915.....	7,341	27.52	11,788	23.22
1916.....	7,350	28.67	12,246	24.63
1917.....	7,482	30.99	13,111	27.52
1918.....	6,554	33.98	12,843	28.53
1919.....	7,231	47.43	13,953	41.28

¹ Includes inspectors, train clerks, dispatchers, starters, depot masters, ticket agents, register takers, gatemen, platform men, transfer agents, switchmen, flagmen, yardmen, road and track men, tube-cleaners, channel-rail men, station porters and watchmen, freight laborers, hostlers and stablemen.

² Officers of Interborough not separately returned from office employees. Assumed same as in 1910.

³ Probably excessive owing to unexplained increases in numbers reported by New York Rys. Co.

⁴ Charged to construction account, auxiliary operations, other companies, etc.

⁵ The distribution between power plant and operation of cars as published in Table XII of Annual Reports for 1914 to 1917 has been revised to bring estimates made therein for the Interborough into closer agreement with the schedule of operating expenses.

⁶ Figures not available prior to 1910.

⁷ Except for 1913 (for which see note 3) the number of employees as given in Div. E exceeds that of Div. A, chiefly because Div. E gives the number on the rolls at the close of the fiscal year; Div. A, the number who actually worked and received pay during the last week.

⁸ Figures not available prior to 1909.

TABLE 13. FINANCIAL SUMMARY OF STREET RAILWAY OPERATIONS

ITEM	1908 ²	1910	1911	1912
<i>Operating Revenues</i>				
Passenger revenue.....	\$69,591,739	\$75,973,728	\$79,561,935	\$83,634,790
Other st. ry. operating revenue.....	2,690,275	3,620,182	4,189,480	4,587,345
Total st. ry. operating revenue.....	\$72,282,014	\$79,593,910	\$83,751,415	\$88,242,144
<i>Operating Expenses and Taxes</i>				
Maint. of way and struct.—expended.....	\$5,265,689	\$6,280,880	\$6,190,916	\$5,870,850
Maint. of way and struct.—reserved.....		181,221	Cr 39,467	276,575
Maint. of equipment—expended.....	6,072,324	5,453,625	6,985,536	6,048,772
Maint. of equipment—reserved.....		411,241	Cr 96,733	1,140,570
Total maintenance.....	\$11,338,013	\$12,326,967	\$13,040,252	\$13,336,767
Horse power, revenue-car service.....	389,169	435,107	410,235	437,694
Operation of power plant.....	7,469,409	\$ 7,722,019	7,950,034	8,252,658
Operation of cars.....	15,872,836	17,020,731	18,399,062	19,214,460
Injuries and damages.....	3,453,510	3,169,071	3,279,416	3,309,340
General (incl. traffic) expenses.....	2,938,235	2,913,037	2,914,945	2,936,643
Total st. ry. operating expenses.....	\$41,461,172	\$43,586,932	\$45,963,964	\$47,487,562
Street railway taxes.....	5,007,159	5,148,324	5,495,881	5,803,790
Total expenses and taxes.....	\$46,468,331	\$48,735,256	\$51,459,845	\$53,291,352
<i>Income and Surplus</i>				
Income from st. ry. operations.....	\$25,813,683	\$30,858,654	\$32,261,570	\$34,950,792
Other income.....	1,941,433	1,964,943	2,101,602	3,775,967
Gross income.....	\$27,755,116	\$32,823,597	\$34,363,263	\$38,726,759
<i>Deductions from income:</i>				
Interest on funded debt.....	\$6,277,520	\$7,537,449	\$7,828,597	\$9,058,540
Other interest.....	1,533,150	2,164,255	2,528,756	3,371,969
Rent for lease of road ⁴	11,764,408	11,672,535	11,644,521	11,739,174
Other rents.....	1,338,809	1,629,196	1,777,565	1,783,065
Other deductions ⁵	155,221	260,346	412,650	700,370
Total.....	\$21,369,118	\$23,263,781	\$24,192,189	\$26,653,118
Net corporate income.....	\$6,385,998	\$9,559,816	\$10,171,074	\$12,073,641
Dividends declared (operating co.).....	3,606,828	4,328,635	4,376,044	6,922,462
Surplus after dividends (operating co.).....	2,780,670	5,231,181	5,795,030	5,151,179
Accumulated surplus (operating co.).....	4,820,022	9,865,527	14,855,186	18,185,236
Dividends declared (lessor co.).....	6,419,333	6,036,823	6,580,673	7,259,086
Accumulated surplus (lessor co.).....	8,338,680	9,055,391	8,932,640	8,203,036
Total dividends (operating and lessor co.).....	10,024,661	10,365,458	10,956,717	14,181,548
Total accumulated surplus (op. and lessor co.).....	13,158,702	18,920,918	23,787,826	26,388,272

¹ For capitalization data, see General Summary (Table 6).² The originally published figures for 1908 and 1909 have been reclassified to make them nearly comparable with those of later years, which are based on the Uniform System of Accounts for Street and Electric Railways prescribed by this Commission. The principal changes are as follows: Rent charges for hired cars, track privileges, etc., are transferred from Operating expenses to Income deductions; the items of expense for cleaning and sanding track and removal of snow and ice, formerly in the group Operation of cars, now appear under Maintenance of way and structures. Bookkeeping entries for power sold or exchanged have not been reclassified. Certain published figures for 1908, which included two steam roads (Staten Island) and omitted the Hudson & Manhattan, have been corrected. Certain published figures for 1909, which omitted the City Island, Pelham Park, and Bridge Operating, have likewise been corrected, and a reduction of \$25,333.33 in interest charges reported by the New York City Interborough after publication has now been entered, increasing net corporate income by that amount.

COMPARATIVE SUMMARIES OF TRANSPORTATION STATISTICS 43

IN THE CITY OF NEW YORK FOR YEARS ENDED JUNE 30, 1909-1919 ¹

1913 ^a	1914	1915	1916	1917	1918	1919
\$87,718,359 4,423,246	\$89,361,262 4,794,259	\$88,783,012 4,861,416	\$93,176,216 5,451,969	\$94,550,916 5,634,880	\$97,394,225 6,105,238	\$103,209,173 6,989,402
\$92,141,605	\$94,155,521	\$93,644,428	\$98,628,185	\$100,185,796	\$103,499,463	\$110,198,575
\$6,589,516 Cr 151,907 5,716,646 1,945,303	\$7,926,532 Cr 525,155 6,092,792 1,605,053	\$6,531,434 1,102,616 6,286,099 1,372,689	\$6,614,554 1,410,855 6,316,427 1,374,376	\$7,013,656 655,168 6,908,010 679,509	\$7,481,050 672,885 8,589,336 Cr 619,207	\$8,622,062 451,374 12,343,008 Cr 2,605,064
\$14,099,558 333,349 8,170,228 19,547,763 3,464,315 3,060,434	\$15,099,222 131,700 8,332,065 20,130,354 3,261,886 3,162,485	\$15,292,838 94,788 8,392,030 20,389,494 3,220,546 2,934,399	\$15,716,242 82,425 8,549,949 21,429,291 3,334,614 2,925,791	\$15,256,343 53,151 9,199,108 23,938,662 3,815,699 3,697,759	\$16,114,064 908 11,195,170 26,209,281 3,814,902 3,355,077	\$18,811,580 14,588,675 34,513,090 4,340,019 3,731,643
\$48,675,647 6,095,520	\$50,117,712 5,895,935	\$50,324,095 5,811,290	\$52,038,312 6,238,461	\$55,960,722 7,185,113	\$60,699,402 8,232,851	\$75,985,007 7,907,358
\$54,771,167	\$56,013,647	\$56,135,385	\$58,276,773	\$63,145,835	\$68,932,253	\$83,892,365
\$37,370,438 3,768,925	\$38,141,874 4,115,719	\$37,509,043 4,312,453	\$40,351,412 4,381,510	\$37,039,961 4,241,865	\$34,567,210 4,188,840	\$26,306,210 4,197,793
\$41,139,363	\$42,257,593	\$41,821,496	\$44,732,922	\$41,281,826	\$38,756,050	\$30,504,003
\$11,734,696 3,605,855 11,723,594 1,801,650 475,797	\$13,244,348 3,223,160 11,790,295 1,858,083 291,722	\$13,066,288 3,329,650 11,604,431 2,034,742 285,228	\$14,196,113 3,501,848 12,239,335 2,108,504 334,684	\$12,474,954 3,532,158 12,776,807 2,099,766 940,255	\$13,207,118 3,695,099 13,332,157 2,150,818 1,104,362	\$16,543,911 4,224,853 13,977,497 1,895,845 2,418,305
\$29,341,592	\$30,407,608	\$30,320,339	\$32,380,484	\$31,823,940	\$33,489,554	\$39,060,411
\$11,797,771 7,182,227 4,615,544 17,239,496 6,448,140 7,939,408 13,630,367 25,178,904	\$11,849,985 8,460,383 3,389,602 18,855,173 6,483,140 8,015,517 14,943,523 26,870,690	\$11,501,157 10,312,756 1,188,401 18,684,385 6,457,140 6,617,157 16,769,896 25,301,542	\$12,352,438 11,102,224 1,250,214 19,724,966 6,448,140 6,549,478 17,550,364 26,274,444	\$9,457,886 10,383,989 Def 926,103 14,676,495 6,448,140 6,718,002 16,832,129 21,394,497	\$5,266,496 8,901,618 Def 3,635,122 9,813,628 6,768,140 6,496,371 15,669,758 16,309,999	Def \$8,556,408 2,759,018 Def 11,315,426 Def 2,106,251 6,064,040 9,793,323 8,823,058 7,687,072

¹ The originally published figures for operating expenses and surplus adjustments of 1913 have been revised by the transfer from the latter group to the former of \$431,600, depreciation charge reported by the companies of the Third Avenue system as income charges, but originally tabulated as charges to Surplus.

^a Rents have been reclassified throughout the period through the restriction of this item to compensation accruing under long-term leases (or agreements) transferring exclusive possession of entire railroad properties to the lessee.

^b Principally sinking fund accruals.

^c Differs from balance-sheet table (XVII) through omission of deficit of \$599,698 of Second Avenue corporation (operated by receiver) and deduction of \$18,000 dividend accrual of Twenty-third Street for May and June, 1918, not yet taken into company's balance sheet.

TABLE 14. CHANGES IN MAINTENANCE CHARGES DURING THE YEARS 1909-1919¹

	Period	Basis	Way and structures	Equipment	Total
OPERATING STREET RAILWAYS					
Interborough Rapid Transit:					
Subway division.....	July 1909-June 1910.....	Per car mile.....	1.30¢	1.55¢	2.85¢
	July 1910-June 1913.....	Per car mile.....	1.20	2.70	3.90
	July 1913-Dec. 1913.....	Per car mile.....	1.20	1.85	3.05
	Jan. 1919 on.....	Per cent of gross oper. rev.....	6.80%	10.20%	17.00%
Elevated division.....					
	July 1909-June 1910.....	Per car mile.....	1.33	1.38	2.71
	July 1910-June 1913.....	Per car mile.....	1.33	1.60	2.93
	July 1913-June 1917.....	Per car mile.....	1.33	1.60	2.93
	July, 1917.....	Per cent of gross oper. rev.....	6.30	7.70	14.00
Hudson & Manhattan:					
Railroad department.....	Aug. 1909-Dec. 1909.....	Amount annually.....	\$232,440.00	\$118,404.00	\$350,844.00
	Jan. 1910-Mar. 1912.....	Amount annually*.....	58,110.00	29,601.00	87,711.00
	April 1912-Jan. 1913.....	Amount annually*.....	61,745.04	63,271.92	125,016.96
	Feb. 1913 on.....	Amount annually*.....	61,745.04	63,271.92	125,016.96
BROOKLYN RAPID TRANSIT					
New York Consolidated:					
Brooklyn Union.....	July 1909-Aug. 1911.....	Per car mile.....	1.10¢	2.00¢	3.10¢
	Aug. 1911-Aug. 4, 1913.....	Per car mile.....	1.36	2.00	3.36
	July 1908-Aug. 4, 1913.....	Per car mile.....	1.80	1.40	3.20
Sea Beach.....	Aug. 4, 1913-June, 1918.....	Per cent of oper. rev.....	6%	9%	15%
New York Consolidated.....	July 1918-June 1919 ¹	Per cent of operating revenue, plus depreciation, plus excess maintenance.....			12% plus \$300,000 depreciation plus \$162,047.23 excess maintenance
Brooklyn Heights.....					
	July 1909-Aug. 1911.....	Per (revenue) car mile.....	2.40¢	3.00¢	5.40¢
	Sept. 1911-June 1913.....	Per (revenue) car mile.....	2.66	3.00	5.66
	July 1913-June 1914.....	Per (revenue) car mile.....	2.96	2.70	5.66
	July 1914-July 1916.....	Per cent of transp. rev.....	13.5%	5.8%	20%
	[Equivalent for 1916.....	Per (revenue) car mile.....	3.39¢	2.89¢	6.08¢]
	Aug. 1916 on.....	Per (revenue) car mile.....	3.23¢	2.37¢	5.61¢
Bridge Operating.....					
Brooklyn, Queens Co. & Sub.....	July 1909-Aug. 1911.....	Per (revenue) car mile.....	2.20	2.70	4.90
	Sept. 1911-June 1913.....	Per (revenue) car mile.....	2.66	2.70	5.36
	July 1913-June 1914.....	Per (revenue) car mile.....	2.78	2.70	5.48
	July 1914-July 1916.....	Per cent of transp. rev.....	12.75%	10%	22.75%
	[Equivalent for 1916.....	Per (revenue) car mile.....	2.41¢	2.07¢	4.48¢]
	Aug. 1916 on.....	Per (revenue) car mile.....	3.31¢	2.48¢	5.80¢]

Coney Island & Brooklyn.....	July 1909-June 1911.....	Per cent of transp. rev.....	7.5%	7.5%	15%
	July 1911-June 1914.....	Per cent of transp. rev.....	11.2	8.8	20
	July 1914-July 1916.....	Per (revenue) car mile.....	3.1874	2.4794	5.6864]
	[Equivalent for 1916.....	Per (revenue) car mile.....	3.239	2.380	5.619
Coney Island & Gravesend.....	Aug. 1916 on.....	Per (revenue) car mile.....	2.40	4.40	6.80
	July 1909-Aug. 1911.....	Per (revenue) car mile.....	2.66	4.40	7.08
	Sept. 1911-June 1914.....	Per cent of transp. rev.....	12.75%	10%	22.78%
	July 1914-July 1916.....	Per (revenue) car mile.....	3.8714	3.0364	6.9074]
	[Equivalent for 1916.....	Per (revenue) car mile.....	3.538	2.666	6.104
	Aug. 1916 on.....	Per (revenue) car mile.....	2.20	2.70	4.90
Nassau Electric.....	July 1909-Aug. 1911.....	Per (revenue) car mile.....	2.46	2.70	5.16
	Sept. 1911-June 1913.....	Per (revenue) car mile.....	2.96	2.70	5.66
	July 1913-June 1914.....	Per cent of transp. rev.....	11.62%	9.13%	20.78%
	July 1914-July 1916.....	Per (revenue) car mile.....	3.1734	2.4934	5.6664]
	[Equivalent for 1916.....	Per (revenue) car mile.....	3.045	2.383	5.428
	Aug. 1916 on.....	Per (revenue) car mile.....	1.20	1.70	2.90
South Brooklyn.....	July 1909-June 1913.....	Per (revenue) car (incl. locomotive) mile.....	2.96	2.70	5.66
	July 1913 on.....	Per (revenue) car (incl. locomotive) mile.....			
Third Avenue Rr. System *7					
Third Avenue.....	July 1909-Dec. 1911.....	Amount annually*.....	N.S.	N.S.	\$300,000.00]
	Jan. 1912-Dec. 1913.....	Amount annually*.....	N.S.	N.S.	156,960.00
	Jan. 1916-June 1916.....	Per cent of oper. rev. excl. inter-company receipts.....	N.S.	N.S.	24.26%
	July 1916-June 1917.....	Per cent of oper. rev. excl. inter-company receipts.....			
	July 1917 on.....	Per cent of oper. rev. excl. inter-company receipts.....			
Dry Dock, E. B'way & B., Rcd'r.....	July 1909-Dec. 1911.....	Amount annually*.....	N.S.	N.S.	\$27,000.00
	Jan. 1912-Dec. 1913.....	Amount annually*.....	N.S.	N.S.	
	Jan. 1916-June 1916.....	Per cent of oper. rev. excl. inter-company receipts.....	N.S.	N.S.	21.84%
	July 1916-June 1917.....	Per cent of oper. rev. excl. inter-company receipts.....			
	July 1917 on.....	Per cent of oper. rev. excl. inter-company receipts.....			
42d St., Manh. & St. N. Ave.....	July 1909-Dec. 1911.....	Amount annually*.....	N.S.	N.S.	\$66,960.00
	Jan. 1912-Dec. 1913.....	Amount annually*.....	N.S.	N.S.	
	Jan. 1916-June 1916.....	Per cent of oper. rev. excl. inter-company receipts.....	N.S.	N.S.	20%
	July 1916-June 1917.....	Per cent of oper. rev. excl. inter-company receipts.....			
	July 1917 on.....	Per cent of oper. rev. excl. inter-company receipts.....			
Belt Line:	July 1909-June 1913.....	Amount annually*.....	N.S.	N.S.	\$60,000.00
Central Park, N. & E. River	July 1913-Dec. 1915.....	Amount annually*.....	N.S.	N.S.	
Belt Line.....	Jan. 1916-June 1916.....	Per cent of oper. rev. excl. inter-company receipts.....	N.S.	N.S.	24.56%
	July 1916-June 1917.....	Per cent of oper. rev. excl. inter-company receipts.....			
	July 1917 on.....	Per cent of oper. rev. excl. inter-company receipts.....			

TABLE 14. Changes in maintenance charges during the years 1909-1919: — Continued

OPERATING STREET RAILWAYS THIRD AVENUE RT. SYSTEM — <i>Concluded</i> Mid-Crostown: 28th & 29th Sts. Crostown.....	Period	Basis	Way and structures			Equipment	Total
July 1909-June 1910.....	July 1910-June 1911.....	Per cent of cost of certain re- construction, 100 per annum	—	—	—	—	—
		Per cent of value of equipment, mostly horses, 5 per month	—	—	—	—	—
July 1910-June 1911.....	July 1911-June 1912.....	Per cent of oper. rev. for paving and depreciation, 10 per an- num "	—	—	—	—	—
		Per cent of oper. rev., 5 per annum "	—	—	—	—	—
July 1911-Jan. 22, 1912.....	Jan. 22, 1912-April 16, 1914.....	Per cent of gross earnings.....	10%	—	(u)	10%	—
		Per cent of gross earnings.....	10%	—	(u)	10%	—
April 16, 1914-Dec. 1915.....	Jan. 1916-June 1916.....	Amount annually*.....	\$6,000 00	—	(u)	\$6,000 00	—
		Per cent of oper. rev.....	—	—	—	—	—
Jan. 1916-June 1916.....	July 1916-June 1917.....	Per cent of oper. rev. excl. inter- company receipts.....	43.11%	—	(u)	43.11%	—
		Per cent of oper. rev. excl. inter- company receipts.....	—	—	—	—	—
July 1916-June 1917.....	July 1917 on.....	Per car mile*.....	0.80¢	—	1.40¢	2.20¢	—
		Amount annually*.....	N. S.	—	N. S.	\$30,000 00	—
July 1909-Aug. 1912.....	Sept. 1912-Dec. 1915.....	Per cent of oper. rev.....	N. S.	—	N. S.	20.00%	—
		Per cent of oper. rev. excl. inter- company receipts.....	—	—	—	—	—
Jan. 1916-June 1916.....	July 1916-June 1917.....	Amount annually*.....	\$5,040 00	—	(u)	\$5,040 00	—
		Per cent of oper. rev.....	20%	—	(u)	20%	—
July 1916-June 1917.....	July 1917 on.....	Per cent of oper. rev. excl. inter- company receipts.....	—	—	—	—	—
		Amount annually*.....	N. S.	—	N. S.	\$104,040 00	—
July 1909-Dec. 1911.....	Jan. 1912-Dec. 1915.....	Per cent of oper. rev.....	N. S.	—	N. S.	20.00%	—
		Per cent of oper. rev. excl. inter- company receipts.....	—	—	—	—	—
Jan. 1916-June 1916.....	July 1916-June 1917.....	Amount annually*.....	N. S.	—	N. S.	\$104,040 00	—
		Per cent of oper. rev.....	N. S.	—	N. S.	20.00%	—
July 1916-June 1917.....	July 1917 on.....	Per cent of oper. rev. excl. inter- company receipts.....	—	—	—	—	—
		Amount annually*.....	N. S.	—	N. S.	\$30,000 00	—
July 1909-June 1912.....	July 1912-Dec. 1915.....	Per cent of oper. rev.....	—	—	—	—	—
		Per cent of oper. rev. excl. inter- company receipts.....	—	—	—	—	—
Jan. 1916-June 1916.....	July 1916-June 1917.....	Amount annually*.....	N. S.	—	N. S.	\$30,000 00	—
		Per cent of oper. rev.....	—	—	—	—	—
July 1916-June 1917.....	July 1917 on.....	Per cent of oper. rev. excl. inter- company receipts.....	—	—	—	—	—
		Amount annually*.....	N. S.	—	N. S.	\$30,000 00	—

	July 1916-June 1917	July 1917 on	July 1916-June 1916	July 1916-June 1917	July 1917 on	N. S.	N. S.	N. S.	30.00%
Pelham Park & City Island, or predecessors	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev. ....	.....	.....	.....	.....
	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev. ....	.....	.....	.....	.....
	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev. ....	.....	.....	.....	.....
	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev. ....	.....	.....	.....	.....
	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev.	Per cent of oper. rev. ....	.....	.....	.....	.....
OTHER MANHATTAN & B'ELYN Co's									
Second Avenue	July 1909 on	.....	.....	.....	.....	.....	.....	.....	.....
New York Railways:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Metropolitan St. Rcd'rs	July 1909-Dec. 1911	.....	.....	.....	.....	.....	.....	.....	.....
New York Railways	Jan. 1912-Mar. 20, 1919	.....	.....	.....	.....	.....	.....	.....	.....
New York Railways, Receiver	Mar. 1919 on	.....	.....	.....	.....	.....	.....	.....	.....
Brooklyn & North River	Dec. 11, 1913 "	.....	.....	.....	.....	.....	.....	.....	.....
Manhattan Bridge 3-Cent Line	Sept. 4, 1912 u-Mar. 1916	.....	.....	.....	.....	.....	.....	.....	.....
Bush Terminal	April 1916 on	.....	.....	.....	.....	.....	.....	.....	.....
Van Brunt St. & Erie Basin	July 1909-Dec. 1912	.....	.....	.....	.....	.....	.....	.....	.....
Marine	Jan. 1913 on	.....	.....	.....	.....	.....	.....	.....	.....
	July 1909-June 1916	.....	.....	.....	.....	.....	.....	.....	.....
	July 1916 on	.....	.....	.....	.....	.....	.....	.....	.....
	Mar. 1916 on	.....	.....	.....	.....	.....	.....	.....	.....
QUEENS AND RICHMOND Co's									
New York & Queens County	July 1909-June 1910	.....	.....	.....	.....	.....	.....	.....	.....
	July 1910-June 1911	.....	.....	.....	.....	.....	.....	.....	.....
	July 1911-June 1912	.....	.....	.....	.....	.....	.....	.....	.....
	July 1912-June 1913	.....	.....	.....	.....	.....	.....	.....	.....
	July 1913-June 1914	.....	.....	.....	.....	.....	.....	.....	.....
	July 1914-June 1916	.....	.....	.....	.....	.....	.....	.....	.....
Long Island Electric	July 1916 on	.....	.....	.....	.....	.....	.....	.....	.....
	July 1909-June 1910	.....	.....	.....	.....	.....	.....	.....	.....
	July 1910-June 1911	.....	.....	.....	.....	.....	.....	.....	.....
	July 1911-June 1912	.....	.....	.....	.....	.....	.....	.....	.....
	July 1912-June 1913	.....	.....	.....	.....	.....	.....	.....	.....
	July 1913-June 1914	.....	.....	.....	.....	.....	.....	.....	.....
	July 1914 on	.....	.....	.....	.....	.....	.....	.....	.....
New York & Long Island	July 1909-June 1910	.....	.....	.....	.....	.....	.....	.....	.....
	July 1910-June 1911	.....	.....	.....	.....	.....	.....	.....	.....
	July 1911-June 1912	.....	.....	.....	.....	.....	.....	.....	.....
	July 1912-June 1913	.....	.....	.....	.....	.....	.....	.....	.....
	July 1913-June 1914	.....	.....	.....	.....	.....	.....	.....	.....
	July 1914 on	.....	.....	.....	.....	.....	.....	.....	.....
Ocean Electric	July 1909-Mar. 1910	.....	.....	.....	.....	.....	.....	.....	.....
	April 1910-June 1910	.....	.....	.....	.....	.....	.....	.....	.....
	July 1910-Dec. 1915	.....	.....	.....	.....	.....	.....	.....	.....
	Jan. 1916 on	.....	.....	.....	.....	.....	.....	.....	.....
New York & North Shore	July 1909-June 1915	.....	.....	.....	.....	.....	.....	.....	.....
	July 1915 on	.....	.....	.....	.....	.....	.....	.....	.....

TABLE 14. Changes in maintenance charges during the years 1909-1919 — Concluded

OPERATING STREET RAILWAYS
QUEENS AND RICHMOND CO'S — Concluded

	Period	Base	Way and structures	Equipment	Total
Manhattan & Queens:					
South Shore.....	July 1909-Nov. 4, 1912 ^a	Per day*	\$6 45	\$2 55	\$9 00
Manhattan & Queens.....	Nov. 4, 1912 on.....	Amount annually ^a	\$35 100 00	\$31 800 00	\$66 900 00
Richmond Light & R. R.....	July 1914, on.....	Per car mile*	(^a)	\$1 00 ⁴	1 00 ⁴
Staten Island Midland.....	July 1909-June 1912.....	Amount annually ^a	27 300 00	\$25 500 00	\$52 800 00
Southfield Beach.....	July 1912-June 1914.....	Amount annually ^a	(^a)	1 00 ⁴	1 00 ⁴
	July 1914, on.....	Per revenue car mile*	672 00	(^a)	\$672 00
	July 1909-June 1911.....	Amount annually.....			
	July 1911 on ^a				

* Depreciation only (in addition to cost of repairs).

¹ In addition various companies filed rules never effective, as follows: I. R. T. Subway div. equipment, 1909, 1.70¢ per car mile; L. I. Electric, way and structures and equipment, 1909, 1.75¢ and 2.4, respectively; N. Y. & L. I., 1909, 1.3 and 3.15, respectively; N. Y. & Q. Co., 1909, 1.20¢ and 1.80, respectively; 1910, way and structures, 1.50 ¢; Ocean E. L., equipment, 1909, 2.00¢.

² On Contracts 1 and 2 lines; in addition the company included charges for maintenance on Contract 3 lines.

³ Under rates provided by Contract 3, there is to be deducted for repairs and minor replacements 12% of the operating revenues, and during the first year of operation, 5% of the revenues from the subway and 2% of the revenues from the elevated for depreciation, this item after the first year being subject to future annual determination.

⁴ Under rates provided by Contract 4, there is to be deducted 12% for repairs and minor replacements during the first year of operation, and 3% for depreciation, this item after the first year being subject to future annual determination.

⁵ No rule filed.

⁶ No rule filed. The Commission by its order of February, 1912, and subsequent amendments in the reorganization proceedings of the Met. St. Ry. and the Third Ave. R. R. (Cases 1305 and 1181) required the company to reserve 20% of operating revenue for maintenance. For the fiscal year 1918, the companies in the Third Avenue system were permitted by the Commission to report actual maintenance expenditures instead of the arbitrary 20% charge on the understanding that they would file a satisfactory depreciation rule for each company, and adjusting, if necessary, to make total for system approximate 20%. The companies did not file such rule in 1919, however, but reported actual maintenance expenditures as in 1918.

⁷ The Third Ave. Ry. also maintains a "Depreciation, Renewals and Contingencies Fund" for the system. Interest accretions formerly but not now made to this fund are credited to Income.

⁸ The amount entered for Third Avenue covers also the Dry Dock, the 42d St., Manhattanville, and the Union. No charges were made during the receivership period.

⁹ In 1918, the company made an appropriation of \$300,000 from Surplus "to provide a reserve for accrued depreciation of fixed capital as at Jan. 1, 1912. It is estimated that this appropriation, together with appropriation set aside since Jan. 1, 1912, covers accrued depreciation of properties to date. (See inventory filed with P. S. C., 1st District, April 30, 1918, Case 1715); also an additional \$3,986 appropriation from Surplus was set up for Depreciation reserve as at Jan. 1, 1912, in compliance with request of P. S. C., 1st District, Case 1715.

¹⁰ Apparently total maintenance.

¹¹ Actual charges were 13.3% and 21.5, respectively, for total maintenance.

¹² Company has no equipment on which depreciation might accrue.

¹³ These companies also make charges to Income deductions to create a reserve for property that will revert to N. Y. City.

¹⁴ A reserve for horses only was maintained.

¹⁵ No rule filed; accounts set up under order of the Commission (See note 6) and denominated Accrued amortization of capital and Contingent account.

¹⁸ Under order of the Commission in Case 1789, this company is amortizing during the term of its franchise all of the capital expenditures approved by the Commission. The annual contributions are charged to income deductions. See also note 18, last paragraph.

¹⁹ Date of commencement of operation.

²⁰ In addition the company is amortizing, during the term of its franchise, the capital expenditures on property which will revert to N. Y. City at its termination. This company estimates charges to the Brooklyn & North River for maintenance of jointly used equipment, which amounts include depreciation. This depreciation element is credited to accrued amortization of capital by the Manhattan Bridge, and income deductions charged for total payments by the B. & N. R. that will revert to N. Y. City.

²¹ In addition to the charges for depreciation the company makes charges to General amortization and to sinking fund accruals to create a reserve for property that will revert to N. Y. City.

²² The depreciation rule filed by the company does not include certain minor charges to Operating expenses among the deductions to be made in arriving at the reserve for depreciation. The practice, however, has been to deduct all actual repairs.

²³ Provision was for total maintenance, but the actual charges therefor have been irregular.

²⁴ Charges were made at this rate during the year ended June 30, 1911, and were continued until December 27, 1912. Charges prior to the fiscal year 1911 were irregular.

²⁵ The rule provided insufficient rates, and charges were irregular.

²⁶ Company makes no provision for depreciation of way and structures.

²⁷ Represents company's practice; not based on formal rule.

²⁸ No charges have been made since 1911.

TABLE 15. DETAILS OF OPERATING EXPENSES ON ACCOUNT OF INJURIES AND DAMAGES, 1912-1919¹

	Year						
	1912	1913	1914	1915	1916	1917	1918
Chain department expenses.....	\$250,132 72	\$245,730 78	\$292,383 98	\$296,741 79	\$305,448 08	\$329,435 01	\$342,476 52
Medical expenses.....	79,087 58	80,040 70	91,315 12	93,292 32	100,100 46	110,244 10	123,326 94
Claims for injuries to employees.....	179,694 36	144,519 20	157,380 58	188,327 37	181,457 42	143,533 38	197,840 22
Other injuries and damages.....	1,636,554 83	1,806,813 44	1,708,886 68	1,764,453 15	2,173,447 14	2,464,561 52	2,441,918 76
Other expenses.....	24,732 06	26,218 05	26,354 06	26,830 14	29,397 53	40,553 31	28,237 96
Total.....	\$2,170,171 55	\$2,328,122 28	\$2,285,310 60	\$2,369,651 37	\$2,768,860 61	\$3,091,323 30	\$3,143,830 40
Salaries and expenses of attorneys.....	\$414,592 17	\$440,040 41	\$473,401 70	\$536,929 86	\$523,626 73	\$614,776 43	\$735,044 15
Court cost and expenses.....	125,179 79	87,901 57	118,424 77	137,482 88	142,348 81	160,098 27	143,228 08
Law printing.....	4,839 81	4,626 64	5,027 94	5,072 04	6,334 58	9,716 56	11,211 63
Total.....	\$544,711 77	\$532,568 62	\$596,854 41	\$679,484 78	\$672,310 12	\$784,591 26	\$889,481 91
Total expended.....	\$2,714,883 32	\$2,860,690 90	\$2,882,165 01	\$3,049,136 15	\$3,441,170 73	\$3,875,924 56	\$4,033,302 31
Reserved for injuries and damages ¹	\$504,161 29	\$424,632 92	\$236,372 35	\$46,433 78	Cr ² \$245,413 90	Cr ² \$207,999 33	Cr ² \$307,999 59
Total expended or reserved for the included companies ¹	\$3,219,044 61	\$3,285,323 82	\$3,098,537 36	\$3,095,569 93	\$3,197,756 83	\$3,683,223 23	\$3,725,303 72
Total expended for injuries and damages for all companies ¹	2,805,178 48	3,039,682 23	3,030,440 08	3,174,112 09	3,573,027 63	4,028,292 27	4,200,355 62
Total operating expenses for the included companies.....	\$45,987,309 74	\$46,936,353 26	\$48,186,740 26	\$48,326,604 41	\$50,074,574 61	\$53,884,299 46	\$58,145,041 04
Total operating expenses for all companies.....	47,487,562 08	48,675,646 66	50,117,712 01	50,324,095 23	52,038,312 15	55,960,723 18	60,386,692 18
Per cent operating expenses, included companies to all companies.....	96.21	96.43	96.15	96.03	96.23	96.29	96.51

	ANNUAL PER CENT INCREASE OR (D) DECREASE									
Claim department expenses.....	4.86	6.24	6.26	5.09	2.79	8.84	3.02	4.57		
Medical expenses.....	14.62	1.24	14.09	2.17	7.21	10.12	20.04	D 5.73		
Claims for injuries to employees.....	12.48	D 19.58	8.01	13.46	D 14.44	D 11.16	37.84	35.91		
Other injuries and damages.....	D 2.68	5.75	D 7.78	13.43	32.47	13.46	D 0.92	D 7.40		
Salaries and expenses of attorneys.....	D 13.82	6.14	7.38	13.42	D 2.55	17.41	19.54	D 6.09		
Court costs and expenses.....	0.91	D 29.78	34.32	16.09	3.54	12.51	D 10.49	4.86		
Total expended for injuries and damages.....	D 2.34	5.37	0.05	6.53	12.44	12.63	4.06	D 3.48		
Increase in transportation revenue.....	5.22	4.84	1.96	D 0.89	4.75	1.50	2.88	6.11		

¹ This table gives combined figures for all companies reporting under the most detailed accounting (Class A) classification. The total lines for injuries and damages do not include relatively inconsiderable amounts paid, after 1915, as premiums on Employers' Liability Insurance. In 1918 and 1919, data are included for the Second Avenue, Receiver, and the New York & Queens, not included in Table XIV, B.

² "Total expended" includes while "Reserved for injuries and damages" excludes, (1) charges made, in 1916-1918, by N. Y. Consolidated, Brooklyn Heights, Nassau Electric, and South Brooklyn (the last in 1918 and 1919 only) to Claims for injuries to employees, which are concurrently credited to Employers' Liability Reserve; and (2) the reserve of the Hudson & Manhattan, \$3,951.50 in 1916 and \$8,112.15 in 1917, which amounts are not separated from expenditures charged to the various accounts.

³ Regularly reported only by New York Railways or predecessor.

⁴ Includes Third Avenue system figures as shown in Table XIV, B.

TABLE 16. REVENUES AND EXPENSES OF THE INTERBOROUGH SUBWAY FOR THE YEARS ENDED JUNE 30, 1905-1919

NOTE — With the exception of the last two columns the figures relate to all municipally owned subways operated by the Interborough Rapid Transit Co. whether embraced in Contract 1, 2 or 3. Prior to June 22, 1915, when the Queensboro Subway (first of the new lines provided for in Contract No. 3) was placed in operation the entire rental was a first charge on income; rent for Contract 3 lines is payable only after the company has earned its charges. Final determination of the amount due the city has not been made.

YEAR ENDED JUNE 30	Revenue car mileage	Number of tickets sold	Operating revenue	Operating expenses	Operating ratio	Net revenue	Taxes	Rent due city under Contracts 1 and 2	Surplus applicable to company's investment
1905*	18,915,364	72,722,890	\$3,732,701	\$1,850,448	49.57	\$1,882,253	\$15,900	\$1,049,402	\$817,041
1906	31,931,073	137,919,632	7,032,012	3,978,709	42.23	4,053,303	28,686	1,826,039	2,219,179
1907	37,134,940	166,363,611	8,566,824	3,893,379	45.06	4,673,445	42,894	1,833,233	2,847,366
1908	44,065,213	200,438,776	10,258,537	4,423,373	43.14	5,835,164	68,640	1,991,865	3,778,499
1909	46,220,588	238,430,146	12,133,001	4,754,920	39.30	7,378,081	66,896	2,171,023	5,406,761
1910	50,258,774	268,962,715	13,332,506	5,026,433	34.34	8,306,073	223,280	2,181,204	6,769,572
1911	57,110,868	276,094,796	14,353,806	5,926,683	41.31	8,427,123	283,438	2,254,092	6,900,423
1912	64,544,820	302,973,896	15,893,058	6,517,408	41.03	9,375,650	383,803	2,312,943	7,499,284
1913	65,697,892	327,413,510	17,560,558	6,174,818	39.53	10,138,540	386,495	2,339,483	7,434,662
1914	66,354,810	340,413,103	17,843,798	6,171,818	39.72	11,398,520	496,379	2,361,065	8,641,457
1915	68,375,134	345,583,749	19,357,923	6,503,678	34.76	11,640,726	482,379	2,360,066	8,635,257
1916	72,041,136	371,963,306	19,357,953	6,875,193	35.52	12,482,061	503,692	2,390,020	10,397,811
1917	73,041,836	418,337,892	21,846,893	8,117,402	37.84	13,337,901	801,312	2,395,713	10,160,064
1918	75,082,272	418,337,666	21,846,893	9,150,182	41.94	12,681,266	1,648,412	2,364,638	10,447,316
1919	89,688,422	461,147,058	24,632,208	14,377,899	58.37	10,254,309	1,832,175	2,413,638	10,958,466

* Period Oct. 27, 1904, to June 30, 1905.

† See general note.

TABLE 16. Revenues and expenses of the Interborough subway for the years ended June 30, 1905-1919 — Concluded

CAR MILE RATIOS—CENTS														
	Main- tenance of way and structure	Main- tenance of equipment	Operation of power plant	Operation of cars	General (including injuries, damages, etc.)	OPERATING EXPENSES							Net revenue	Taxes
						Operat- ing revenue	Main- tenance	Power	Cars	General	Total			
1905*	\$174,222	\$269,779	\$722,091	\$576,602	\$108,754	19.73	2.35	3.82	3.04	0.57	9.78	9.96	0.08	
1906	358,014	435,885	830,267	1,160,371	193,573	22.08	2.49	2.60	3.63	0.60	9.32	12.76	0.09	
1907	496,525	803,011	929,004	1,332,588	321,941	22.88	3.49	2.60	3.69	0.87	10.45	12.43	0.11	
1908	542,913	943,178	1,055,222	1,515,664	366,337	23.30	3.38	2.40	3.44	0.83	10.05	13.25	0.14	
1909	603,335	776,205	1,082,234	1,614,948	490,899	26.37	2.99	2.36	3.49	1.00	9.84	16.53	0.14	
1910	664,444	792,231	1,134,843	1,714,630	450,311	27.72	2.80	2.26	3.41	0.99	9.36	18.26	0.45	
1911	704,070	1,561,658	1,202,211	1,927,774	543,940	25.13	3.94	2.11	3.38	0.93	10.28	14.75	0.47	
1912	777,310	1,748,948	1,199,941	2,132,691	658,978	24.31	3.91	1.86	3.30	1.02	10.10	14.21	0.56	
1913	791,581	1,781,057	1,180,696	2,183,483	707,589	25.42	3.91	1.79	3.32	1.08	10.11	15.47	0.59	
1914	800,633	1,234,310	1,183,932	2,200,131	752,811	26.40	3.06	1.73	3.29	0.97	9.07	17.03	0.65	
1915	825,436	1,271,609	1,190,411	2,248,871	696,742	26.10	3.07	1.78	3.46	1.09	9.54	17.33	0.70	
1916	897,224	1,344,549	1,354,955	2,491,395	757,069	26.87	3.11	2.16	4.44	1.29	11.02	18.10	1.04	
1917	939,716	1,358,014	1,565,779	3,277,000	947,094	29.11	3.12	2.68	5.25	1.16	12.20	16.89	2.20	
1918	988,522	1,375,363	1,986,509	3,939,357	869,102	29.09	3.15	2.68	5.25	1.16	12.20	16.89	2.20	
1919	1,499,086	2,317,639	3,457,097	6,070,658	1,033,419	27.46	4.26	3.85	6.77	1.15	16.03	11.43	0.94	

* Period Oct. 27, 1904, to June 30, 1905.

TABLE 17. FINANCIAL RESULTS OF OPERATION AS REPORTED BY THE NEW YORK CONSOLIDATED (LESSEE UNDER CONTRACT NO. 4), 1914-1919

Item	Year ended June 30 —					Total Aug. 4, 1913- June 30, 1919
	1914 ¹	1915	1916	1917	1918	
Revenue.....	\$7,830,990 51	\$8,560,556 60	\$9,903,520 16	\$11,371,262 40	\$13,087,406 09	\$15,710,096 27
Contract deductions:						
Rentals.....		\$9,550 78	64,867 33	67,460 00	67,400 00	65,332 78
Taxes.....	535,053 41	525,189 87	432,621 25	723,049 64	777,325 20	862,227 98
Operating expenses exclusive of maintenance.....	3,060,943 02	3,396,054 00	3,998,089 07	4,520,113 06	5,497,760 12	8,108,152 80
Maintenance.....	940,645 01	1,026,389 42	1,186,859 92	1,361,766 93	1,563,576 27	2,042,702 37
Depreciation reserve.....	235,161 24	256,697 32	296,714 98	340,441 73	390,894 07	300,000 00
Total.....	\$4,849,731 23	\$5,300,781 39	\$5,979,052 55	\$7,012,831 36	\$8,296,955 66	\$11,378,415 93
Balance.....	\$2,981,259 28	\$3,259,775 21	\$3,924,467 61	\$4,358,451 04	\$4,760,450 43	\$4,331,680 34
Preferential of \$3,500,000 (on old in- vestment).....	3,180,107 51	3,500,000 00	3,500,000 00	3,500,000 00	3,500,000 00	3,500,000 00
Surplus or (D) deficit over first pref- erential.....	D \$198,848 23	D \$240,224 79	\$424,467 61	\$558,451 04	\$1,260,450 43	\$831,680 34
Interest and sinking fund, company's new investment.....	15,339 23	91,000 92	665,969 45	1,108,822 81	1,666,201 40	2,386,201 40
Interest and sinking fund, city's in- vestment.....	310,060 48	404,661 45	604,006 18	2,238,516 28	1,428,609 98	5,106,050 56
Total deficit.....	\$524,247 94	\$735,887 16	\$845,498 02	\$2,488,888 05	\$1,834,360 95	\$6,750,571 62
						\$13,179,453 74

NOTE.—Inconsiderable differences from figures of the general tables of the various Annual Reports are due to the fact that Table 17 is compiled from monthly returns of operation under Contract 4, and the general tables from the annual company returns after adjustments have been made.

¹ August 4, 1913, to June 30, 1914.

² Does not include a rental of \$6,000 a year paid to the N. Y. Municipal Ry. Co. and erroneously included as a revenue deduction in the company's monthly operating reports. Adjustment was made as to this matter in the company's report for March, 1915, and thereafter no further allowance was made on this account.

³ In February, 1915, adjustments were made for past accrued rent charges for cars used for temporary operation on the Sea Beach line. The amount involved was approximately \$13,000 and should properly be adjusted over the period of operation.

TABLE 18. GENERAL SUMMARY OF GAS AND ELECTRICITY SUPPLY, 1908-1919

(Data applicable to a single date refer to the close of the year)		Intercompany sales for redistribution are eliminated		Not included are			
		two electric conduit companies and for 1915, two small electric companies (the Bowery Bay and the Long Acre)		The enforcement of the Eighty-cent gas law was enforced in 1908 and 1920 and the disposition of certain amounts collected from consumers (stated in notes) not then determined.]			
		1908	1909	1910	1911	1912	1913
GAS SUPPLY							
Number of employees.....	7,708	8,764	10,051	11,440	11,462	11,462	11,051
Total salaries and wages.....	\$6,338,947	\$6,872,701	\$7,964,468	\$8,972,830	\$9,900,983	\$9,900,983	\$9,948,484
Number of consumers.....	1,085,486	1,165,798	1,236,092	1,266,717	1,323,074	1,323,074	1,371,118
Miles of main.....	3,431	3,537	3,642	3,750	3,863	3,863	3,994
Manufacturing capacity (M cu. ft.).....	227,828	226,700	229,450	244,700	264,700	264,700	256,700
Gas manufactured (M cu. ft.).....	36,511,025	39,415,444	41,904,066	43,263,986	45,397,728	45,397,728	45,671,856
Gas consumed per day.....	99,756	107,988	114,808	118,614	124,038	124,038	125,128
Gas distributed (M cu. ft.).....	34,290,407	36,698,148	39,168,401	40,368,354	42,138,516	42,138,516	42,731,869
Increased per cent.....		7.02	6.73	3.15	2.89	2.89	1.41
Revenue from gas sales to public.....	\$32,408,498	\$29,833,599	\$31,863,755	\$32,844,659	\$34,319,912	\$34,319,912	\$34,835,211
Average price per M cu. ft.....	94.514	81.294	81.354	81.364	81.454	81.454	81.524
Operating price per M cu. ft.....	\$16,880,354	\$15,711,709	\$16,586,126	\$17,294,177	\$19,126,314	\$19,126,314	\$19,992,228
Total revenue less deductions—net.....	23,158,355	19,269,314	20,492,154	21,432,094	23,283,796	23,283,796	24,326,847
Operating income (as adjusted).....	4,824,144	10,664,265	11,371,601	11,412,561	11,086,116	11,086,116	10,508,364
ELECTRICITY SUPPLY							
Number of employees.....	5,579	6,678	7,320	8,320	9,074	9,074	9,653
Total salaries and wages.....	\$4,518,044	\$5,235,405	\$5,866,837	\$6,877,846	\$7,767,291	\$7,767,291	\$8,376,708
Number of consumers.....	108,732	127,762	157,066	180,580	223,981	223,981	238,873
Connected load (kw.).....	213,085	540,101	610,386	695,630	816,167	816,167	863,272
Generating capacity (kw.).....	452,235,409	224,527	246,442	282,662	346,242	346,242	388,612
Energy generated (kw. hrs.).....	51,434	472,569,820	525,165,353	595,153,865	707,068,865	707,068,865	877,539,898
Average per hour.....	51,434	53,945	59,950	67,940	80,494	80,494	100,176
Energy sold to public (kw. hrs.).....	310,376,762	323,451,801	360,341,589	406,931,943	495,067,370	495,067,370	651,235,101
Increased per cent.....		2.1	11.41	12.83	21.66	21.66	31.55
Revenue from sales to public.....	\$21,397,525	\$23,058,006	\$25,382,824	\$27,737,104	\$29,990,908	\$29,990,908	\$32,897,660
Revenue deductions—net.....	13,025,657	13,819,706	15,074,944	12,927,858	14,650,578	14,650,578	16,365,026
Operating income (as adjusted).....	8,371,868	9,238,901	10,307,879	14,809,245	15,340,330	15,340,330	16,532,634
GAS AND ELECTRICAL COMPANIES COMBINED							
Gross income applicable to corporate and leased properties.....	\$19,855,954	\$26,393,405	\$28,794,340	\$33,530,281	\$34,138,732	\$34,138,732	\$34,898,884
Interest, rent, etc.....	10,691,658	9,558,029	9,245,004	10,815,263	11,072,330	11,072,330	12,065,249
Net corporate income.....	7,164,296	16,835,376	19,549,336	22,715,018	23,066,402	23,066,402	22,833,635
Dividends.....	9,462,706	8,416,651	9,588,351	11,287,003	11,890,130	11,890,130	11,378,911
Accumulated surplus.....	23,055,817	20,212,605	40,452,005	46,171,397	50,855,621	50,855,621	56,768,410

TABLE 18. General summary of gas and electricity supply, 1908-1919 — Concluded

[Data applicable to a single date refer to the close of the year electric conduit companies and, after 1915, two small electric companies (the Bowers Bay and the Long Acre) law was enjoined in 1908 and 1920 and the disposition of certain amounts collected from consumers (stated in notes) not then determined.]		Intercompany sales for redistribution are eliminated The enforcement of the Eighty cent gas			
		1914	1915	1916	1917
GAS SUPPLY					
Number of employees.....	10,846	10,371	10,370	10,163	10,191
Total salaries and wages.....	\$9,606,836	\$9,351,406	\$9,499,258	\$10,098,966	\$10,494
Number of consumers.....	1,399,701	1,439,378	1,439,770	1,524,195	\$12,061,173
Miles of main.....	4,070	4,145	4,197	4,229	1,538,737
Manufacturing capacity (M cu. ft.).....	256,250	256,150	260,150	262,170	4,295
Gas manufactured (M cu. ft.).....	47,051,661	45,668,377	48,233,555	51,772,839	287,170
Average per day.....	128,909	125,119	131,786	141,843	56,781,687
Gas distributed (M cu. ft.).....	43,726,927	42,539,668	44,565,753	47,034,083	155,566
Increase per cent.....	2.33	D 2.72	4.76	5.54	51,220,440
Revenue from gas sales to public.....	\$35,685,444	\$34,768,078	\$36,372,618	\$38,272,523	1.19
Average price per (M cu. ft.).....	\$1.61	\$1.734	\$1.624	\$1.374	\$42,065,398
Operating costs — net ¹	\$21,018,320	\$19,238,456	\$19,905,766	\$25,414,040	82,134
Total revenue deductions — net.....	25,498,695	24,239,967	26,083,747	30,742,924	\$31,586,514
Operating income (as adjusted).....	10,186,750	10,528,111	10,288,872	7,526,599	37,618,834
					3,625,410
					56,800
ELECTRICITY SUPPLY					
Number of employees.....	9,285	10,144	10,723	10,153	9,314
Total salaries and wages.....	\$8,905,096	\$9,039,717	\$9,828,105	\$10,598,548	\$11,978,757
Number of consumers.....	265,254	306,217	360,689	410,140	433,894
Connected load (kw.).....	959,476	1,047,518	1,243,462	1,392,816	1,499,804
Generating capacity (kw.).....	435,112	493,462	465,712	528,900	1,570,744
Energy generated (kw. hrs.).....	917,977,516	989,359,588	1,146,310,500	1,280,765,111	650,975
Average per hour.....	104,792	112,934	130,500	146,205	1,522,520,171
Energy sold to public (kw. hrs.).....	687,582,209	727,004,884	846,201,369	937,118,422	1,104,466,493
Increase per cent.....	5.58	5.73	16.40	10.74	14,60
Revenue from sales to public.....	\$34,875,022	\$34,836,019	\$38,687,806	\$40,802,469	\$48,927,373
Revenue deductions — net ⁴	17,655,338	19,300,896	21,233,002	26,298,402	32,777,765
Operating income (as adjusted).....	17,222,684	15,535,123	17,454,804	14,504,067	16,149,608
GAS AND ELECTRICAL COMPANIES COMBINED					
Gross income applicable to corporate and leased prop- erties.....	\$35,922,895	\$36,089,564	\$38,712,153	\$33,254,811	\$27,706,618
Interest, rent, etc.....	11,685,724	12,642,680	13,922,619	14,491,823	14,925,021
Net corporate income.....	24,237,171	23,446,884	24,789,534	18,762,986	12,781,597
Dividends.....	12,536,486	14,197,809	14,625,935	14,187,556	13,727,845
Accumulated surplus.....	60,938,642	67,790,494	73,865,734	74,504,503	75,228,104

¹ Gas revenue of 1908 is based on amount billed at the \$1 rate. The Supreme Court's decision in 1909 upholding the 80¢ law of 1906 required the return to consumers of the portion illegally collected. The amount reserved by the companies for this purpose is deducted before stating operating income.

² I. e., operating expenses (exclusive of depreciation) less revenue from intercompany sales, residuals and miscellaneous sources.

³ After 1914 gross, i. e., including energy used at generating stations.

⁴ Operating expenses, uncollectible bills and taxes, less all revenue other than for energy sold to consumers.

TABLE 10. PHYSICAL STATISTICS OF THE PRODUCTION, DISTRIBUTION AND CONSUMPTION OF GAS, 1908-1910

(A) EQUIPMENT

	December 31, 1908	December 31, 1909	December 31, 1910	December 31, 1911	December 31, 1912	December 31, 1913
ITEM						
Capacity of water-gas sets.....	108,500	104,500	104,450	211,700	231,700	228,200
Capacity of coal-gas sets.....	183,500	183,500	183,500	33,500	33,500	33,500
Capacity of holders (M cu. ft.).....	177,700	177,700	183,079	183,079	183,079	183,079
Transmission pipe line, feet.....	376,432	416,988	432,332	543,790	543,790	567,907
Distribution pipe line, feet.....	17,739,862	18,291,548	18,776,099	19,268,665	19,854,575	20,522,627
Number of service pipes.....	370,882	370,793	376,134	388,117	394,220	401,565
Number of consumers' meters owned.....	1,243,613	1,286,592	1,340,526	1,388,608	1,440,610	1,483,146

(B) OPERATIONS

	December 31, 1908	December 31, 1909	December 31, 1910	December 31, 1911	December 31, 1912	December 31, 1913
ITEM						
Principal materials used:						
Coal (cwt.).....	20,976,139	21,833,684	23,227,592	23,502,166	24,870,826	25,129,265
Cost—total.....	\$3,456,274	\$3,673,467	\$3,822,762	\$3,943,783	\$4,273,872	\$4,301,149
Average per ton of 2,000 lbs.....	\$1.66	\$1.68	\$1.69	\$1.70	\$1.72	\$1.73
Oil (gals.).....	136,837,708	141,601,948	158,683,733	155,519,937	163,431,807	161,671,545
Cost—total.....	\$6,135,342	\$4,571,956	\$5,007,431	\$4,902,476	\$5,160,070	\$5,922,263
Average per gallon.....	4.45	3.28	3.20	3.16	3.16	3.66
Cost of coal and oil.....	\$9,594,634	\$8,245,413	\$8,830,104	\$8,846,260	\$9,432,951	\$10,273,398
By-products (residuals) sold:						
Coke (cwt.).....	5,424,190	6,078,060	5,767,220	5,640,216	4,517,767	4,828,062
Total proceeds.....	\$914,304	\$919,868	\$894,331	\$857,486	\$754,361	\$807,923
Coal-gas tar (gals.).....	7,036,274	7,507,471	7,276,264	7,428,826	7,367,103	8,935,613
Proceeds.....	\$143,701	\$142,140	\$163,030	\$203,703	\$203,244	\$252,524
Water-gas tar (gals.).....	3,855,744	4,000,614	9,722,705	8,264,448	8,628,999	5,624,076
Proceeds.....	\$75,331	\$70,594	\$191,569	\$165,901	\$168,226	\$155,586
Other, proceeds.....	156,174	204,947	260,334	262,866	277,413	349,384
Total proceeds from residuals sold.....	\$1,189,562	\$1,346,541	\$1,519,295	\$1,496,961	\$1,403,245	\$1,565,417
Gas made during year: (M cu. ft.)						
Coal gas.....	5,532,051	5,983,278	6,029,020	6,164,384	6,080,956	7,285,562
Water gas.....	30,978,974	33,432,166	35,876,046	37,129,602	39,336,772	38,889,264
Total.....	36,511,025	39,415,444	41,904,066	43,293,986	45,397,728	45,971,816
Average daily production.....	99,757	107,988	114,806	118,614	124,034	125,128
Gas sold (exclusive of intercompany sales):						
Private consumers.....	33,262,109	35,658,698	38,161,901	39,261,696	41,154,381	41,741,594
Street lamps.....	615,169	618,843	620,702	625,917	621,495	628,055
Municipal buildings.....	366,443	368,369	352,359	350,741	262,640	262,220
Total.....	34,243,721	36,645,910	39,134,962	40,268,354	42,138,516	42,731,999
Gas unaccounted for.....	2,010,117	2,378,281	2,520,550	2,686,716	3,024,531	2,974,310
Per cent of total made.....	5.51	6.06	6.02	6.21	6.66	6.86

1 In M cu. ft. each 24 hours.

TABLE 19. Physical statistics of the production, distribution and consumption of gas, 1908-1919 — Concluded

	(A) EQUIPMENT — (Continued)			
	December 31, 1914	December 31, 1915	December 31, 1916	December 31, 1917
Item				
Capacity of water-gas sets 1.....	222,750	222,650	228,650	228,670
Capacity of coal-gas works 1.....	33,500	33,500	33,500	33,500
Capacity of holders (M cu. ft.).....	184,879	186,397	184,297	182,322
Transmission pipe line, feet.....	578,098	586,473	569,169	577,192
Distribution pipe line, feet.....	20,911,841	21,298,548	21,588,967	21,752,312
Number of service pipes.....	408,003	413,161	422,823	424,678
Number of consumers' meters owned.....	1,520,796	1,558,124	1,606,445	1,662,415
(B) OPERATIONS — (Continued)				
	December 31,			
	1914	1915	1916	1917
Item				
Principal materials used:				
Coal (cwt.).....	28,698,192	24,316,784	22,851,727	24,119,679
Cost — total.....	\$4,571,989.46	\$4,291,847.14	\$4,398,916.48	\$5,269,918.35
Average per ton of 2,000 lbs.....	\$3.42	\$3.42	\$3.85	\$3.85
Oil (gals.).....	165,312,177	174,323,567	189,334,770	202,813,962
Cost — total.....	\$6,646,009.76	\$6,362,766.26	\$5,889,661.52	\$6,822,672.30
Average per gallon.....	4.02	3.69	3.11	4.84
Cost of coal and oil.....	\$11,217,009.22	\$9,684,613.40	\$10,288,578.00	\$15,082,590.65
By-products (residuals) sold:				
Coke (cwt.).....	5,432,151	4,315,429	2,037,536	1,966,955
Total proceeds.....	\$900,364.76	\$741,645.53	\$383,270.75	\$460,276.22
Coal-gas tar (gals.).....	9,357,630	7,529,986	4,053,657	4,729,440
Proceeds.....	\$264,332.78	\$221,610.86	\$122,896.97	\$141,699.27
Water-gas tar (gals.).....	11,512,961	14,100,722	12,741,101	8,438,261
Proceeds.....	\$303,481.94	\$342,835.34	\$359,478.38	\$260,751.43
Other proceeds.....	359,835.78	404,698.76	530,598.50	624,271.95
Total proceeds from residuals sold.....	\$1,828,015.26	\$1,710,790.49	\$1,396,244.60	\$1,486,998.87
Gas made during year: (M cu. ft.)				
Coal gas.....	7,809,808	6,091,862	3,524,297	3,862,454
Water gas.....	39,241,853	38,576,515	44,709,258	47,910,386
Total.....	47,051,661	45,668,377	48,233,555	51,772,840
Average daily production.....	128,909	125,119	131,786	141,843
Gas sold (exclusive of intercompany sales):				
Private consumers.....	42,714,021	41,707,215	43,945,712	46,522,364
Street lamps.....	628,208	504,648	301,524	205,077
Municipal buildings.....	384,698	327,805	318,517	306,643
Total.....	43,726,927	42,539,668	44,565,753	47,034,084
Gas unaccounted for.....	3,052,404	2,855,847	3,395,078	4,469,163
Per cent of total made.....	6.49	6.25	7.04	8.63
1 In M cu. ft. each 24 hours. 2 Increase of 12,400 M cu. ft., due to reratings. 3 Partly estimated by Bureau of Statistics of this Commission.				

PART II

STREET RAILWAY COMPANIES

Year ended June 30, 1919

TABLES:

- I. Track mileage.**
- II. A-C Rolling stock.**
- III. Power-plant equipment.**
- IV. A-D Electric power.**
- V. Traffic statistics: Car movement.**
- VI. Traffic statistics: Passenger movement.**
- VII. A-G Traffic statistics: By months.**
- VIII. Traffic statistics: By routes.**
- IX. A-D Traffic statistics: Subway and elevated station records.**
- X. Casualties.**
- XI. A-B Claims.**
- XII. A-D Employees and wages.**
- XIII. Railway operating revenues.**
- XIV. A-B Railway operating expenses.**
- XV. A-C Operating revenue and expense ratios.**
- XVI. A-B Income (and surplus) statements.**
- XVII. A-B Condensed balance sheets.**
- XVIII. Growth of fixed capital.**
- XIX. A-F Securities.**
- XX. A-B Valuation of property for taxation.**

ABSTRACTS

(List of companies appears in index at end of volume.)

TABLE I. TRACK

OPERATING AND LESSOR STREET RAILWAYS (Lessors indented)	MILES OF ROAD OR FIRST TRACK			MILES OF MAIN TRACK		
	On streets or other public ways	On private right of way	Total	OTHER THAN FIRST		Total
				Second track	Third to fifth tracks	
Interborough Rapid Transit: ¹						
City of New York:						
Contracts 1 and 2 { Undergound	19.560		19.560	18.930	16.940	55.430
{ Elevated	6.160		6.160	6.160	5.240	17.560
Contract 3:						
Queensboro subway	8.750	0.450	9.180	9.180	6.410	24.770
Trunk { Undergound	1.370	0.340	1.710	1.710		3.420
{ Elevated	0.820	0.110	0.930	0.930	0.480	2.340
Astoria branch, elevated	2.330		2.330	2.330	2.020	6.680
Corona branch, elevated	4.210		4.210	4.210	3.910	12.330
Lexington Ave. line { Undergound	6.050	0.530	6.580	5.980	11.230	23.790
{ Elevated	5.000	0.010	5.010	5.010	5.380	15.400
Seventh Ave. line, underground	6.420	0.080	6.500	6.420	6.560	19.480
Pelham Park line, underground	3.050	0.050	3.100	3.100	2.870	9.070
White Plains Rd. line, elevated	3.770	0.720	4.490	4.490	4.490	13.470
B'klyn line (Atlantic Ave. station), under Total — Subway division (all City of N. Y.) ²	58.740	1.840	60.580	58.270	69.370	179.220
Manhattan Railway, elevated	36.920	1.870	38.790	38.790	33.550	111.130
City of New York, Queensboro bridge	1.350		1.350	1.350		2.700
Total — Interborough operation	97.010	3.710	100.720	99.410	98.920	293.050
Hudson & Manhattan ³	3.437	4.432	7.869	7.882	0.765	16.516
Total — Interborough and H. & M.	100.447	8.142	108.589	107.292	93.685	309.566
BROOKLYN RAPID TRANSIT: ⁴						
New York Consolidated ⁵	27.064	15.719	42.783	42.755	9.172	94.710
City of New York, Brooklyn bridge	1.248		1.248	1.244		2.492
New York Municipal ⁶	6.658	3.763	10.421	10.418	22.364	43.203
City of New York:						
Centre Street loop	1.125		1.125	1.125	1.735	3.985
Williamsburg bridge	1.635		1.635	1.635		3.270
4th Ave. (B'klyn), New Utrecht Ave. and Culver lines	16.307		16.307	16.194	15.776	48.277
Manhattan bridge ⁶	1.262		1.262	1.262		2.524
B'dway (Mn.) Subway (from Gold St., Bn.)	6.206		6.206	6.158	6.129	18.493
Total — City of New York ⁷	26.535		26.535	26.373	23.604	76.549
Total, New York Consolidated operation	61.505	19.182	80.987	80.791	55.176	216.954
Brooklyn Heights	0.520	2.564	3.084	1.780		4.864
Brooklyn City	98.725	7.662	106.387	101.653		208.042
City of New York { Brooklyn bridge ⁸	0.836		0.836	0.831		1.667
{ Williamsburg bridge ⁸	1.501		1.501	1.492		2.993
Total — Brooklyn Heights operation	101.582	10.228	111.808	105.758		217.586
Brooklyn, Queens Co. & Sub. ¹⁰	20.249	10.997	31.246	30.521		61.767
Coney Island & Brooklyn	21.431	1.236	22.667	21.978		44.645
De Kalb Ave. & North Beach	0.440		0.440	0.440		0.880
City of New York { Brooklyn bridge ⁸	0.223		0.223	0.222		0.445
{ Williamsburg bridge ⁸	0.286		0.286	0.284		0.570
Total — Coney Island & Brooklyn operation	22.380	1.236	25.616	22.924		48.540

NOTE.—The figures include both owned and leased road and track. Mileage operated under trackage rights involving duplicate use of track is not included with the mileage of the company exercising such rights. Mileage of lessor companies is tabulated as reported by lessee. "Leased track," for the purposes of this table, means track in full possession and use (or maintained and used subject to the grant of trackage rights to other companies) by an operating company other than the owner, regardless of the nature or term of the right of possession. "Owned track" means track in possession of the respondent without right of reversion in another street railway, and includes track held under franchise with right of reversion in the city. For total track operated over, including that used under trackage rights by any company, see such company's abstract in this volume. City-owned track mileage on the East River bridges has been obtained from maps furnished by the City's Department of Plant and Structures, and apportioned among the companies interested. In the case of operating companies, discrepancies between this table and the abstracts are due to the attempt made here to account for the joint ownership of track.

¹ Increase or decrease due to re-measurement, as well as track constructed and put into operation and track removed, is included in these columns.

² The I. R. T., H. & M., and N. Y. Consolidated are the only operating companies "rapid-transit" in the sense of running trains not on street surface. Until March 17, 1919, most of the track (surface) of the South Brooklyn was used chiefly by trains continuing from the N. Y. Consolidated elevated structure.

³ Exclusive of Queensboro bridge, leased to and tabulated under Manhattan Railway.

⁴ Most of the track is also usable as third-rail contact.

MILEAGE, JUNE 30, 1929

MILES OF RUNNING TRACK		Miles of track in car-houses, shops, etc.	Total miles of all track	MILES ADDED DURING YEAR		MILES OF TRACK CLASSIFIED ACCORDING TO MOTIVE POWER			
Other than main lines and turnouts	Total			New road	New track	Over-head contact	Third-rail contact	Under-ground contact	Other specified in foot-notes
2 320	57 75	5 22	62 97				62 97		
0 820	18 39	3 94	22 32				22 32		
0 68	25 46		25 46				25 46		
0 06	3 48		3 48				3 48		
0 16	2 54		2 54				2 54		
0 19	6 87		6 87				6 87		
0 28	12 61		12 61				12 61		
1 13	24 92		24 92	6 04	23 28		24 92		
0 27	15 67		15 67		0 46		15 67		
0 92	20 40		20 40	6 01	19 88		20 40		
0 25	9 32		9 32	3 10	9 32		9 32		
0 33	13 80		13 80				13 80		
0 02	0 27		0 27		0 27		0 27		
6 76	185 97	9 18	195 15	15 15	52 96		195 15		
6 06	117 19	15 37	132 56	0 41	0 97		132 56		
0 03	2 73		2 73				2 73		
12 84	306 83	24 53	330 46	15 66	53 93		330 46		
0 32	16 88	1 92	18 76				18 76		
13 17	322 73	26 45	349 18	15 56	53 93		349 18		
5 36	100 07	6 56	106 63	D 1 48	D 1 92	4 15	101 47		
0 44	2 86	0 88	3 66				3 66		
	43 20	6 19	49 39	4 68	16 27		49 39		
	3 95		3 95				3 95		
	3 27		3 27				3 27		
	48 27		48 27	4 42	8 72		48 27		
	2 52		2 52				2 52		
	18 49		18 49				18 49		
	76 54		76 54	4 42	8 72		76 54		
5 88	222 81	15 86	238 47	7 62	23 07	6 15	231 89		
0 18	5 06		5 06				5 06		
2 76	210 75	21 62	232 37	D 0 16	1 51		232 37		
0 53	2 17		2 17				2 17		
0 39	3 32		3 32				3 32		
5 79	221 36	21 63	242 98	D 0 16	1 51	242 98			
1 13	62 95	2 06	64 95			64 95			
0 66	45 35	6 34	51 59		D 0 09	51 59			
	0 89		0 89			0 89			
0 13	0 57		0 57			0 57			
0 07	0 64		0 64			0 64			
0 81	47 35	6 32	53 69		D 0 09	53 69			

* Consists of Myrtle Ave. connection, between Broadway (B'klyn) and Myrtle Ave. lines; Fulton st., from Nostrand ave. to Sackman st. (third track only); Broadway (B'klyn), from Havemeyer st. to East New York (third track only); Jamaica ave., from Crescent st. to Cliffside ave.; Liberty ave., from borough line to Lefferts ave.; Lutheran line, from Myrtle ave. to Fresh Pond road; Lutheran yard and yard at 38th st.; Sea Beach line, from the junction of the Fourth Avenue line and Sea Beach line to 86th st. (third to fifth tracks only); West End line, from Stillwell ave. and Ave. "Y" to south end platform of Stillwell Ave. terminal; and Coney Island Terminal from Stillwell ave. to Neptune ave.

* Only the two tracks leading out of Chambers St. terminal; the other two are included on the next line.

* Exclusive of rapid transit tracks on Brooklyn and Williamsburg bridges leased to and tabulated under N. Y. Consolidated.

* This Brooklyn Bridge track used by surface lines is apportioned in accordance with the terms of the agreement between the city and the companies having right thereon. The per cent of the B'klyn. Hts. is 60; of the Nassau, 24, and of the C. I. & B., 16.

* The mileage appertaining to the south pair of surface tracks on Williamsburg bridge (used by the Brooklyn companies) is apportioned in accordance with the terms of the agreement with companies granted right thereon by the city: B'klyn. Hts., 84 per cent, and C. I. & B., 16 per cent. The bridge locals are operated on this pair of tracks. See next note.

* By arrangement with B'klyn. Hts., the B., Q. C. & S. and the Nassau use the Williamsburg bridge tracks. Included as Nassau track are 2.876 miles on Ralph ave., from Broadway to St. John's place, belonging to the B., Q. C. & S. but leased to and exclusively used by former company.

TABLE I. Track mileage,

OPERATING AND LESSOR STREET RAILWAYS (Lessors indented)	MILES OF ROAD OR FIRST TRACK			MILES OF MAIN TRACK	
	On streets or other public ways	On private right of way	Total	OTHER THAN FIRST	
				Second track	Third to fifth tracks
					Total
BROOKLYN RAPID TRANSIT — <i>Concluded</i>					
Coney Island & Gravesend.....	4.156		4.156	3.307	7.463
Nassau Electric ¹	63.722	5.949	69.671	68.083	137.922
City of New York, Brooklyn bridge ²	0.335		0.335	0.332	0.667
Total — Nassau Electric operation.....	64.057	5.949	70.006	68.415	138.589
South Brooklyn ³		0.459	0.459	0.459	0.918
Prospect Park & Coney Island ⁴	0.337	5.934	6.271	6.271	12.542
New York & Coney Island.....		1.855	1.855	0.973	2.828
Prospect Park & South Brooklyn ⁵		1.155	1.155	1.155	2.310
Total — South Brooklyn operation.....	0.337	9.403	9.740	8.858	18.598
Total — Brooklyn Rapid Transit.....	274.266	57.293	331.559	320.574	707.477
MANHATTAN SURFACE					
New York Railways.....	25.825		25.825	18.788	44.613
Bleecker Street & Fulton Ferry.....	1.339		1.339	1.191	2.530
Broadway & Seventh Avenue.....	5.147		5.147	4.805	9.952
Central Crostown.....					
Christopher & 10th Street.....	3.040		3.040	1.057	4.097
Eighth Avenue.....	9.458		9.458	9.207	18.665
Fort George & Eleventh Avenue.....	0.840		0.840	0.840	1.680
42d Street & Grand Street Ferry.....	3.142		3.142	2.345	5.487
New York & Harlem.....	9.512		9.512	8.933	18.445
Ninth Avenue.....	10.087		10.087	6.107	16.194
Sixth Avenue.....	6.161		6.161	5.802	11.963
34th Street Crostown.....	0.824		0.824	0.825	1.649
23d Street.....	1.947		1.947	1.947	3.894
City of New York { Williamsburg bridge.....	1.525		1.525	1.500	3.025
{ Transverse road.....	0.652		0.652	0.653	1.305
Total — N. Y. Railways operation.....	79.499		79.499	64.000	143.499
Second Avenue, Receiver.....	12.214		12.214	11.592	23.806
Brooklyn & North River.....	0.322		0.322	0.322	0.644
City of New York, Manhattan bridge.....	1.280		1.280	1.280	2.560
Total — Bklyn. & No. River operation.....	1.602		1.602	1.602	3.204
Third Avenue.....	13.164		13.164	12.987	26.151
Kingsbridge Railway ⁶	3.343		3.343	3.343	6.686
Total — Third Avenue operation.....	16.507		16.507	16.330	32.837
Dry Dock, E. Bway & B.....	8.090		8.090	4.837	12.927
42d St., Manh. & St. N. Ave.....	9.557		9.557	9.458	19.015
Third Avenue Bridge.....	0.240		0.240		0.240
City of New York, Queensboro bridge ⁷	0.242		0.242	0.241	0.483
Total — 42d St., Manh. operation.....	10.039		10.039	9.699	19.738
Belt Line.....	7.572		7.572	6.616	14.088
Mid-Crostown.....	4.106		4.106	0.574	4.680
Total — Manhattan Surface.....	189.629		189.629	115.150	254.779

¹ See note 1 on preceding double page.² See note 10 on preceding double page.³ See note 8 on preceding double page.⁴ See note 2 on preceding double page.⁵ Earlier figures erroneous because 0.6 mi. of running track and 2.78 mi. in yards, etc., were returned by lessee as of P. P. & S. B. instead of P. P. & C. I.⁶ Not operated.⁷ Not operated, 0.328 miles; storage-battery, 0.042 miles.⁸ Not operated, 0.644 miles; storage-battery, 1.450 miles.⁹ Composed of 0.437 miles not operated and 1.210 in car-barns used by underground-contact cars, but without conductor rails.¹⁰ This track is owned by other companies but is exclusively used by Brooklyn and therefore regarded as leased.

STREET RAILWAY COMPANIES

63

June 30, 1919 — Continued

MILES OF RUNNING TRACK		Miles of track in car-houses, shops, etc.	Total miles of all track	MILES ADDED DURING YEAR		MILES OF TRACK CLASSIFIED ACCORDING TO MOTIVE POWER			
Other than main (sidings and turnouts)	Total			New road	New track ¹ and	Over-head contact	Third-rail contact	Under-ground contact	Other (specified in foot-notes)
0.234	7.697		7.697			7.697			
1.065	138.977	8.164	147.141	D 0.922	D 3.129	147.141			
0.201	0.868		0.868			0.868			
1.856	159.845	8.164	168.009	D 0.922	D 0.189	148.009			
	0.918	3.301	4.219		D 1.167	4.219			
0.983	13.525	6.884	20.409			20.409			
0.275	3.105		3.103			3.103			
0.185	2.495		2.495			2.495			
1.440	20.041	10.185	30.226		D 1.167	30.226			
14.587	722.064	61.955	784.019	6.533	23.238	552.730	231.289		
0.432	45.045	12.131	57.176	0.408	0.711			40.996	* 16.178
0.023	2.553		2.553					2.553	
0.166	10.118	3.379	13.497	D 0.069	D 0.069			13.497	
				D 0.408	D 0.740				
0.051	4.145		4.148					4.014	* 0.134
0.146	18.811	0.761	19.572	D 0.012	D 0.012			19.202	* 0.370
0.013	1.693		1.693					1.693	
0.044	5.531	0.527	6.058					5.392	* 0.666
0.202	18.737		18.737		D 0.015			18.737	
0.074	16.268		16.268					16.268	
0.157	12.120		12.120	D 0.015	D 0.018			10.026	* 2.094
0.012	1.661		1.661					1.467	* 0.194
0.038	3.932	0.692	4.624					4.517	* 0.107
0.149	3.174		3.174					3.174	
	1.305		1.305					1.305	
1.597	145.086	17.490	162.586	D 0.098	D 9.145			142.833	19.743
	23.806	2.917	26.723					25.076	* 1.647
	0.644		0.644					0.644	
	2.563		2.560					2.560	
	5.804		5.804					5.204	
0.634	25.785	6.528	32.313		D 0.371			32.052	* 0.361
0.530	7.216	2.728	9.944		D 0.256			9.944	
1.164	34.001	8.256	42.257		D 0.016			42.256	* 0.361
0.363	13.290	2.701	15.991	D 0.013	D 0.038			5.672	* 10.319
0.132	19.147	0.932	20.079		0.013			16.056	* 4.023
0.051	0.291		0.291					0.291	
	0.483		0.483					0.483	
0.163	19.321	0.932	20.253		0.013			16.830	* 4.023
0.449	14.537	2.187	16.724	D 5.889	D 7.447			4.580	* 12.144
0.294	4.974		4.974		0.019				* 4.974
4.060	258.829	35.483	294.312	D 6.000	D 7.611			241.101	53.211

¹ Track with no provision for motive power, but probably includes 0.028 storage-battery on 125th st., from East river to 1st ave.

² The stock of this company is owned by the Third Avenue and its track is operated as an integral part of that road.

³ Storage-battery.

⁴ Of the total city-owned surface-car track appertaining to the Queensboro bridge (2.559 miles), 0.213 are used exclusively by the N. Y. & Q., 0.137 by the M. & Q., and 0.154 on behalf of the Third Ave. Bridge. The remaining 2.055 is apportioned among the three companies interested in the following somewhat arbitrary proportions: 64, 20 and 16 per cent. Each company has its own electric line (one conduit and two overhead), track lengths corresponding to which are as follows: N. Y. & Q., 2.282 miles; M. & Q., 2.086; and Third Ave. Bridge, 2.125.

TABLE I. Track mileage

OPERATING AND LESSOR STREET RAILWAYS (Lessors indented)	MILES OF ROAD OR FIRST TRACK			MILES OF MAIN TRACK		
	On streets or other public ways	On private right of way	Total	OTHER THAN FIRST		Total
				Second track	Third to fifth tracks	
BRONX SURFACE						
N. Y. City Interborough.....	16.343		16.343	15.131		31.474
Pelham Park & City Island.....	2.887		2.887			2.887
Southern Boulevard.....	4.881		4.881	4.848		9.729
Union.....	47.589		47.589	47.216		94.805
New York City Interborough ²	1.977		1.977	1.948		3.922
Bronx Traction.....	11.749		11.749	10.780		22.529
Yonkers ³						
Total — Union operation.....	61.518		61.518	69.841		121.256
Westchester Electric.....	30.609	0.348	30.957	8.792		39.749
N. Y., Westch. & Conn. Traction.....	0.948		0.948	0.028		0.976
Total — Westchester Electric operation.....	31.557	0.348	31.905	8.820		40.725
Total — Bronx Surface.....	116.983	0.348	117.331	88.740		206.071
QUEENS SURFACE (EXCL. B. R. T.)						
New York & Queens County.....	31.800	5.620	37.420	32.580		69.980
City of New York, Queensboro bridge ⁴	0.764		0.764	0.764		1.528
Total — N. Y. & Queens County operation.....	32.564	5.620	38.184	33.344		71.508
Long Island Electric.....	13.280	3.020	16.300	8.010		24.310
New York & Long Island.....	28.590	7.700	36.290			36.290
Ocean Electric.....	4.686	0.182	4.868	3.281		8.119
Rockaway Electric.....	0.185	0.014	0.179	0.178		0.357
Total — Ocean Electric operation.....	4.861	0.186	5.017	5.459		8.476
New York & North Shore.....	26.030	3.390	29.420	7.750		37.170
Manhattan & Queens.....	9.580		9.580	9.370		18.950
City of New York, Queensboro bridge ⁴	0.274		0.274	0.274		0.548
Total — Manhattan & Queens operation.....	9.854		9.854	9.644		19.498
Total — Queens Surface (excl. B. R. T.).....	115.169	19.896	135.065	62.187		197.252
RICHMOND AND OTHER SURFACE						
Richmond Light & R. R.	16.940	0.350	17.290	12.540		29.830
Staten Island Midland.....	17.940	0.130	18.070	12.150		30.220
Southfield Beach.....		1.570	1.570	1.570		3.140
Total — Richmond.....	34.880	2.050	36.930	26.260		63.190
Manhattan Bridge 3-Cent Line.....	0.748		0.748	0.748		1.496
City of New York, Manhattan bridge operation.....	1.437		1.437	1.425		2.862
Total — Manh. Bridge 3-Cent Line operation.....	2.185		2.185	2.173		4.358
Bush Terminal.....	0.982	0.546	1.528	0.982		2.510
Van Brunt St. & Erie Basin.....	1.060	0.100	1.160	1.160		2.320
Marine.....	0.650	0.710	1.360	0.788		2.148
Total — Misc. Brooklyn.....	4.877	1.356	6.233	5.103		11.336
Total — Richmond and other surface.....	39.757	3.406	43.163	31.363		74.526
Grand total.....	786.251	89.085	875.336	725.306	149.029	1,749.671

¹ See note 1 on first double page of this table.² Storage-battery.³ Not a lessor company, but track tabulated is used exclusively by the Union.⁴ See note 14 on preceding double page.

June 30, 1919 — Concluded

MILES OF RUNNING TRACK		Miles of track in car-houses, shops, etc.	Total miles of all track	MILES ADDED DURING YEAR		MILES OF TRACK CLASSED ACCORDING TO MOTIVE POWER			
Other than main (sidings and turnouts)	Total			New road ¹	New track ¹	Over-head contact	Third-rail contact	Under-ground contact	Other (specified in foot-notes)
0.197	31.671		31.671	D 0.184	D 1.529	31.671			
0.396	3.283		3.283						* 3.283
0.070	9.799		9.799			9.799			
1.598	96.403	1.727	98.130	D 0.071	D 0.064	98.130			
0.027	3.949		3.949			3.949			
0.351	22.880		22.880	D 0.043	D 0.071	22.880			
				D 1.409	D 2.796				
1.976	123.232	1.727	124.959	D 1.583	D 4.961	124.959			
1.173	40.922	1.051	41.973			41.973			
0.037	1.013		1.013			1.013			
1.810	41.935	1.051	42.986			42.986			
3.849	209.920	2.778	212.698	D 1.707	D 4.481	209.415			* 3.283
1.895	71.875	3.430	75.305			75.305			
	1.528		1.528			1.528			
1.895	73.403	3.430	76.833			76.833			
0.920	25.330	0.610	25.940			25.840			
5.090	41.380	0.680	42.060		0.070	42.060			
0.196	8.315		8.315		D 0.017	8.315			
	0.357		0.357			0.357			
0.196	8.672		8.672		D 0.017	8.672			
0.510	37.680	0.400	38.080			38.080			
0.150	19.100	0.650	19.750			19.750			
	0.543		0.543			0.543			
0.160	19.643	0.650	20.293			20.293			
8.761	206.013	5.770	211.783		0.053	211.783			
0.340	30.170	0.990	31.160			31.160			
0.530	30.750	0.740	31.490			31.490			
	3.140	0.100	3.240			3.240			
0.670	64.090	1.830	65.920			65.890			
	1.498	0.254	1.752		D 0.056	1.750			
	2.862		2.862			2.862			
	4.358	0.864	4.612		D 0.066	4.612			
0.329	2.839	0.080	2.919	D 0.482	D 1.501	2.919			
	2.320	0.120	2.440			2.440			
	2.148		2.148						* 2.148
0.339	11.666	0.444	12.110	0.482	D 1.567	9.971			* 2.148
1.198	75.725	2.264	78.009	D 0.482	D 1.557	75.861			2.148
45.618	1,796.239	134.720	1,930.009	13.904	63.542	1,049.789	580.477	241.101	* 58.642

¹Composed of 54,589 storage-battery (of which 16,178 of N. Y. Railways is not operated) 1,310 in car-houses used by underground-contact cars, but without conductor rails; 0.333 track with no provision for motive power, and 2,510 not operated, probably operated formerly by horses.

TABLE II. ROLLING STOCK: (A) Number

OPERATING STREET RAILWAYS	PASSENGER			
	PROPULSION		FORM OF TITLE	
	Electric contact	Other ¹	Owned	Leased
Interborough Rapid Transit.....	2,783	*1,257	1,137	*2,886
Hudson & Manhattan.....	226		140	*86
Total.....	2,999	1,257	1,277	2,972
BROOKLYN RAPID TRANSIT				
New York Consolidated, Receiver.....	1,157	*26	917	*500
Brooklyn Heights.....	1,282		571	781
Bridge Operating.....	23		23	
Brooklyn, Queens Co. & Sub.....	328		279	47
Coney Island & Brooklyn.....	459		459	
Coney Island & Gravesend.....				(²)
Nassau Electric.....	1,021		1,021	
South Brooklyn.....	6			6
Total.....	4,271	263	3,197	1,334
MANHATTAN SURFACE				
New York Railways, Receiver.....	1,861	118	11,977	
Second Avenue, Receiver.....	236		236	
Brooklyn & North River.....	46			46
Third Avenue.....	289		289	
Dry Dock, E. B'way, & B.....	44	43	43	44
42d St., Manh. & St. N. Ave.....	149	21	96	74
Belt Line.....	43	72	72	40
Mid-Croastown.....		15		15
Total.....	2,665	267	2,713	219
BRONX SURFACE				
N. Y. City Interborough.....	127		51	69
Pelham Park & City Island.....		6		6
Union.....	450		98	352
Westchester Electric.....	196		20	86
Total.....	676	6	169	513
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County.....	202		202	
Long Island Electric.....	36		36	
New York & Long Island.....	36		36	
Ocean Electric.....	24		24	
New York & North Shore.....	13		13	
Manhattan & Queens, Receivers.....	45		45	
Total.....	356		356	
RICHMOND AND OTHER SURFACE				
Richmond Light & R. R.....	124		124	
Staten Island Midland.....	87		55	32
Southfield Beach.....	4			4
Total — Richmond.....	215		179	36
Manhattan Bridge 3-Cent Line.....	15		15	
Bush Terminal.....	3		3	
Van Brunt St. & Erie Basin.....	16		16	
Marine.....		3		3
Total — Misc. Brooklyn.....	34	5	34	5
Total.....	249	3	213	39
Grand total.....	11,209	1,793	7,925	5,077

NOTE. — "Owned" means held under complete title; "leased," under some other form of title. Rolling stock used by the Coney Island & Gravesend is reported by the Brooklyn Heights and the Nassau Electric; that used by the Southern Boulevard, by the Union. Figures entered opposite Bridge operating represent only owned equipment used in the Williamsburg Bridge local service. Four additional cars used in this service are included in the Brooklyn Heights figure.

¹ Storage-battery unless otherwise specified.

² Trailers.

³ Of these, 1,741 were leased from Manhattan Ry., 476 are held under Certificate of March 19, 1913 (Elevated Extension Equipment), and 669 under Contract 3 Equipment.

⁴ Held under purchase agreement with Guaranty Trust Co.

⁵ From N. Y. Municipal under Contract 4.

⁶ Four additional seats in rear cars are available when the 80 center-entrance cars are operated in two-car trains.

⁷ Company leases to the South Brooklyn various passenger cars used on Norton's Point line; rental basis 3 cents per car-mile.

⁸ See general note.

of cars available June 30, 1919, and changes during the year

CARS HELD				Other revenue cars held	SERVICE CARS HELD			Increase or (D) decrease	Passenger cars owned but not in possession of owner
TOTAL		INC. OR (D) DECREASE			Owned	Leased	Total		
Number	Seating capacity	Number	Seating capacity						
4,023	188,600	191	7,834		58	59	117		
226	9,944			2	3		3		
4,249	198,544	191	7,834	2	61	59	120		
1,417	94,215	42	3,858		30		30		
1,282	55,159	D 7	D 230	7	15	141	156	D 1	(?)
20	72								
326	15,484			3	15		15		
459	22,470				23		23		
(F) 1,021	49,961	D 1	D 43		50		50		25
6	204	6	204	10 202	9		9		119
4,531	238,213	40	3,787	212	142	141	283	D 1	144
1,977	77,949		D 203		141		141		
234	10,405				12		12		
46	1,656					2	2		
289	13,020	33	1,444		27	3	30		772
87	2,780	11	310		3	5	8		12 7
170	7,698	D 26	D 1,248		2	14	16	D 1	10
112	3,292	D 9	D 378		4	6	10	1	4
15	390	D 9	D 234						
2,932	117,300		D 309		189	30	219		793
120	5,293	16	878		7	1	8	1	12 3
6	156	D 6	D 156						
450	21,169	14 D 9	D 610		30	21	51	6	15 57
106	4,733				1	7	8	D 4	
682	31,351	1	112		36	29	67	3	60
292	8,704			1	32		32		
36	1,612				8		8		
36	1,576				8		8		
24	1,161	10 D 1	10 D 48		3		3		
13	600				4		4		17 6
45	2,068				9		9		
356	15,721	D 1	D 48	1	64		64		6
124	5,411	D 4	D 131		10		10	1	4
87	3,906	D 1	D 24	1	8		8		
4	180								
216	9,497	D 6	D 156	1	18		18	1	4
15	700		40		10 1		1	D 1	
3	132			10 16					
16	584								
3	72					1	1		
57	1,488		40	16	1	1	2	D 1	
252	10,985	D 5	D 115	17	19	1	20		4
13,002	612,114	226	11,261	232	513	260	773	2	1,007

* Four additional seats in rear cars are available when the 21 center-entrance cars are operated in two-car trains.

¹² Composed of 149 motor and 31 non-motor freight cars, and 1 motor and 21 non-motor other revenue cars, all owned. The South Brooklyn has 4 electric locomotives not included in tabulation.

¹³ Ownership undetermined as regards rights of lessor companies to claim an equivalent for the return of equipment at expiration of leases.

¹⁴ In addition, respondent rented 13 cars by the day for 11 months, and 2 for 3 months.

¹⁵ In addition, respondent rented 2 cars from July 1, 1918, to Feb. 28, 1919, at monthly rate.

¹⁶ Five cars returned by N. Y., Westchester & Connecticut Traction were omitted in last year's report.

¹⁷ In addition, company leased 30 cars by the month for 1 year.

¹⁸ The indicated decrease is due to respondent's correction of 1918 figures.

¹⁹ Composed of 5 cars complete with trucks, motors, etc., and 1 car body, all leased to the Newport News & Hampton Ry.

²⁰ Subject to Equipment Trust Agreement, Bankers Trust Co., Trustee.

²¹ In addition, company operates 1 electric automobile.

²² In addition, company has 4 electric locomotives.

TABLE II. Rolling stock: (B) Seating capacity

OPERATING STREET RAILWAYS	NUMBER OF CARS, AVERAGE CAPACITY AND			
	OPEN			CLOSED
	Number	Average seating capacity	Average weight (lb.)	Number
				CONVERTIBLE OR SEMI-CONVERTIBLE
				Number
Interborough Rapid Transit	8	80	36,056	4,015
Hudson & Manhattan				226
Total	8	80	36,056	4,241
BROOKLYN RAPID TRANSIT				
New York Consolidated, Receiver				1,003
Brooklyn Heights	327	60	26,300	368
Bridge Operating				
Brooklyn, Queens Co. & Sub.	147	60	26,075	2
Coney Island & Brooklyn	259	61	25,000	179
Nassau Electric	438	63	28,472	227
South Brooklyn				
Total	1,171	62	26,797	1,779
MANHATTAN SURFACE				
New York Railways, Receiver	453	46	24,077	1,230
Second Ave., Receiver	101	55	27,000	135
Brooklyn & North River				46
Third Avenue	20	55	26,780	82
Dry Dock, E. B'way & B.				87
42d St., Manh. & St. N. Ave.				21
Belt Line				112
Mid-Crosstown				15
Total	574	48	24,684	1,728
BRONX SURFACE				
N. Y. City Interborough	28	58	26,821	59
Pelham Park & City Island				6
Union	172	55	25,124	162
Westchester Electric	50	55	26,750	53
Total	250	56	25,639	280
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County	45	50	13,730	116
Long Island Electric	20	54	15,370	11
New York & Long Island				11
Ocean Electric	11	48	34,700	12
New York & North Shore				
Manhattan & Queens, Receivers				45
Total	76	51	17,424	195
RICHMOND AND OTHER SURFACE				
Richmond Light & R. R.	85	52	17,000	39
Staten Island Midland	40	50	10,500	47
Southfield Beach	4	45	12,000	
Total—Richmond	129	51	14,880	86
Manhattan Bridge 3-Cent Line				15
Bush Terminal				
Van Brunt St. & Erie Basin	7	50	21,750	9
Marine				2
Total—Misc. Brooklyn	7	50	21,750	27
Total	136	51	15,186	113
Grand total	2,215	56	25,114	8,236

¹ All cars in this column have a seating capacity of 75-84 except the 500 of the N. Y. Consolidated, which seat 78-90.

² Composed of 215 convertible and 109 semi-convertible.

³ Composed of 217 convertible, 290 semi-convertible, and 80 center-entrance.

⁴ Composed of 42 convertible and 135 semi-convertible.

⁵ Composed of 1 parlor car and 20 semi-convertible.

and average weight of passenger cars, June 30, 1919

AVERAGE WEIGHT			NUMBER OF CARS SEATING												
TOTAL			Under 25	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70-74	Over 74 ¹	
Number	Average seating capacity	Average weight (lb.)													
4,023	47	60,338						49	3,966					8	
226	44	71,300						236							
4,249	47	60,826						275	3,966					8	
1,417	66	67,744						189	474	6	257			500	
1,282	43	33,721	8	72	573	5		217	72	80	120	135			
20	36	34,020				20									
326	47	32,354		2	135			42	47						
459	49	25,898	1		129	70						100			
1,021	49	33,412		8	359	1		194	43	22		394			
6	34	37,420			6										
4,531	53	43,407	9	82	1,202	96		623	636	108	586	679		500	
1,977	39	29,796		237	555	1	697	393	1		92			1	
236	44	26,056				135		1		100					
46	36	37,200				46									
289	45	32,489		16		66		187		20					
87	32	25,543		43		44									
179	45	23,001		21				149							
112	30	23,150		72		40									
15	26	17,400		15											
2,832	40	29,580		404	555	332	697	730	1	120	92			1	
120	44	25,921				48	11	33		18		10			
6	26	17,400		6											
450	47	28,616				162		14	127	130		17			
106	44	27,612	5			48		3		50					
682	46	27,887	5	6		256	11	50	127	198		27			
202	43	36,871	1			39	117		45						
36	45	15,740		5		12			13				5		
36	44	42,273					30	6							
24	48	40,632		1				15	8						
13	46	54,000					6	7							
45	46	32,500	6	7					32						
256	44	35,621	7	13		51	154	28	98				5		
124	44	17,944		39				65						20	
87	44	18,874	10		1		4	32	40						
4	45	12,000						4							
216	44	18,910	10	39	1		4	101	40					20	
15	47	34,933		1				14							
3	44	18,000					2		1						
16	37	21,750		9				1	6						
3	24	18,000	3												
57	40	25,488	8	10			2	15	7						
282	44	19,425	13	49	1		6	116	47					20	
12,002	47	44,488	34	554	1,758	737	1,143	5,523	909	426	67	706	5	529	

¹ Composed of 193 convertible, 142 semi-convertible, and 21 center-entrance.² Semi-convertible.³ Convertible.⁴ As adjusted for 1918 by the Union.⁵ Composed of 1 parlor and 40 semi-convertible.

TABLE II. Rolling stock: (C) Age of passenger

OPERATING STREET RAILWAYS	NUMBER OF CARS BUILT —								Total passenger cars
	Prior to 1891	1891-1895	1896-1900	1901-1905	1906-1910	1911-1916	1917	1918	
Interborough Rapid Transit.	719	169		1,220	327	931	308	349	4,023
Hudson & Manhattan					193	36			226
Total	719	169		1,220	517	967	308	349	4,249
BROOKLYN RAPID TRANSIT									
New York Consolidated, Receiver	306	92	148	365	5	301	200		1,417
Brooklyn Heights	8	63	629	293	209	80			1,282
Bridge Operating				20					20
Brooklyn, Queens Co. & Sub		2	47	277					326
Coney Island & Brooklyn			339	110	10				459
Nassau Electric		13	598	382	5	23			1,021
South Brooklyn					6				6
Total	314	170	1,761	1,447	235	404	200		4,531
MANHATTAN SURFACE									
New York Railways, Receiver		68	793	386	437	293			1,977
Second Avenue, Receiver			236						236
Brooklyn & North River					46				46
Third Avenue					251	38			289
Dry Dock, E. B'way & B.					44	43			87
42d St. Manh. & St. N. Ave.					170				170
Belt Line					140	72			112
Mid-Croastown					10	5			15
Total		68	1,029	386	998	461			2,932
BRONX SURFACE									
N. Y. City Interborough					39	81			120
Pelham Park & City Island						6			6
Union					179	271			450
Westchester Electric					92	14			106
Total					310	372			682
QUEENS SURFACE (EXCL. B. R. T.)									
New York & Queens County		45	41	20	96				202
Long Island Electric				36					36
New York & Long Island				18	12	6			36
Ocean Electric			7	5	12				24
New York & North Shore					9	4			13
Manhattan & Queens, Receivers		11	2			32			45
Total		56	50	79	129	42			356
RICHMOND AND OTHER SURFACE									
Richmond Light & R. R.			94		30				124
Staten Island Midland			50	1		36			87
Southfield Beach			4						4
Total—Richmond			148	1	30	36			215
Manhattan Bridge 3-Cent Line			1			12		72	15
Bush Terminal					3				3
Van Brunt St. & Erie Basin			7	1	6	2			16
Marine						3			3
Total—Misc. Brooklyn			8	1	9	17			37
Total			156	2	39	53		2	252
Grand total	1,033	463	2,996	3,134	2,228	2,299	508	351	13,072
Changes during the year	D 4	2	D 188	46	78	22	43	227	226

¹ Does not represent total number of prepayment cars, as probably all those with center entrance are included under "Other enclosed platforms."

² Of these, 266 were built prior to 1881, and 453 in period 1881-1890.

³ Between 1881 and 1890.

⁴ Reported by company as 459 "sets."

cars, and protective equipment, June 30, 1919

BRAKE EQUIPMENT		GUARDS & FENDERS		VESTIBULES FOR PASSENGER CARS					Cars without electric heaters (heated with stoves)
Hand brakes only	Power and hand brakes	Wheel or truck guards	Fenders	TYPE OF VESTIBULE CARS WITH—			Total cars with vestibules	Cars without vestibules	
				Prepayment platforms ¹	Other enclosed platforms	Only the front of platform closed			
	4,023				2,282		2,282	1,741	
	226				226		226		
	4,249				2,508		2,508	1,741	
	1,417				501		501	916	
154	1,128	2,726	200	12	80	863	955	327	
	20	40				20	20		
49	277	662				179	179	147	
338	121	918				200	200	259	
61	960	2,074		25	22	536	583	438	
	6	12				6	6		
602	3,929	6,432	230	37	603	1,804	2,444	2,087	
624	1,353	4,096		994	293	237	1,524	453	116
136	100	554		90		45	135	101	
	46	94		46			46		
16	273	621	1	247	6	16	269	20	
43	44	160		44	43		87		43
21	149	352		149	21		170		21
72	40	226		40	72		112		72
15		30			15		15		15
927	2,005	6,123	1	1,610	450	298	2,358	574	267
11	109	242		81	11		92	28	
6		12			6		6		6
27	423	934		270	2	6	278	172	
	106	222		56			56	50	
44	632	1,410		407	19	6	432	250	6
46	156		528		37	120	157	45	
20	16		86		16		16	20	
	36		64		36		36		
3	21	62	8	21	3		24		
	13	2	40	6	7		13		7
13	32	108		32	6	7	45		*12
82	274	172	726	59	105	127	291	65	19
104	20	250	250		39		39	85	
51	36	178	198	36	11		47	40	
4		8						4	
159	68	436	438	36	50		86	129	
1	14	30			14	1	15		
	*3	3			2		3		
16			32			9	9	7	
3					3		3		3
20	17	39	36		19	11	30	7	3
179	73	475	473	36	69	11	116	136	3
1,834	11,168	14,622	1,496	2,149	3,754	2,246	8,149	4,853	295

¹ Forty of the 251 reported as prior to 1908.² These cars, equipped with stoves, have electric heaters on one side which can be used in mild weather.³ In 1919.⁴ Power brakes.

TABLE III. POWER-PLANT EQUIPMENT, JUNE 30, 1919

EQUIPMENT AND COMPANY	IN SERVICE JUNE 30, 1918			CHANGES DURING YEAR				IN SERVICE JUNE 30, 1919			
	Number of units	Total rated capacity	(h.p.)	INSTALLED		WITHDRAWN		Number of units	Total	Maximum individual	Minimum individual
				Number of units	Total rated capacity	Number of units	Total rated capacity				
GENERATING STATIONS											
<i>Boilers</i>											
Interborough Rapid Transit.....	130	\$ 731,628	.....	.....	.....	.....	.....	130	\$ 731,628	\$ 7,500	\$ 5,200
Hudson & Manhattan.....	9	8,100	.....	.....	.....	.....	.....	9	8,100	900	900
Brooklyn Rapid Transit.....	110	71,500	.....	.....	.....	.....	.....	110	71,500	650	650
New York Railways, Receiver.....	78	\$ 219,286	.....	.....	.....	.....	.....	78	\$ 219,286	\$ 3,344	\$ 2,696
New York & Long Island.....	3	900	.....	.....	.....	.....	.....	3	900	300	300
New York & North Shore.....	3	1,200	.....	.....	.....	.....	.....	3	1,200	400	400
Staten Island Midland.....	4	1,000	.....	.....	.....	.....	.....	4	1,000	250	250
Total.....	337	{ \$ 950,924 \$ 82,700 }	.....	.....	.....	.....	.....	337	{ \$ 950,924 \$ 82,700 }	.....	.....
<i>Steam Engines, Reciprocating</i>											
Interborough Rapid Transit.....	12	137,250	.....	.....	.....	.....	.....	12	137,250	12,000	11,250
Brooklyn Rapid Transit system.....	11	38,000	.....	.....	.....	1	1,000	10	38,000	4,000	2,000
New York Railways, Receiver.....	11	55,000	.....	.....	.....	.....	.....	11	55,000	6,000	5,000
New York & Long Island.....	2	1,500	.....	.....	.....	.....	.....	2	1,500	750	750
Staten Island Midland.....	3	1,050	.....	.....	.....	.....	.....	3	1,050	350	350
Total.....	39	233,800	.....	.....	.....	1	1,000	38	232,800	.....	.....
<i>Turbo-Units, A. C.</i>											
Interborough Rapid Transit.....	14	(kw.) 195,000	.....	.....	.....	.....	.....	17	(kw.) 255,000	(kw.) 7,500	7,500
Hudson & Manhattan.....	4	18,000	.....	.....	.....	.....	.....	4	18,000	6,000	3,000
Brooklyn Rapid Transit system.....	11	117,500	.....	.....	.....	.....	.....	11	117,500	30,000	2,500
New York & North Shore.....	2	2,000	.....	.....	.....	.....	.....	2	2,000	1,000	1,000
Total.....	31	332,500	.....	.....	.....	.....	.....	34	392,500	.....	.....
<i>Other Generators</i>											
Interborough Rapid Transit, A. C.....	12	90,000	.....	.....	.....	.....	.....	12	90,000	7,500	7,500
Brooklyn Rapid Transit system { A. C.....	6	16,200	.....	.....	.....	.....	.....	6	16,200	2,700	2,700
{ D. C.....	5	10,500	.....	.....	.....	1	800	4	9,700	2,700	1,600
New York Railways, Receiver, A. C.....	11	38,500	.....	.....	.....	.....	.....	11	38,500	3,500	3,500
New York & Long Island, A. C.....	2	1,000	.....	.....	.....	.....	.....	2	1,000	500	500
Staten Island Midland, D. C.....	3	900	.....	.....	.....	.....	.....	3	900	300	300
Total.....	39	157,100	.....	.....	.....	1	800	38	156,300	.....	.....

SUBSTATIONS	ROTARIES									
	107	213,900	20	80,000	.....	.....	.....	.....	.....	.....
Interborough Rapid Transit.....	14	18,760	.....	.....	.....	.....	.....	.....	.....	.....
Hudson & Manhattan.....	92	145,500	.....	.....	.....	.....	.....	.....	.....	.....
Brooklyn Rapid Transit system.....	37	37,163	.....	.....	.....	.....	.....	.....	.....	.....
New York Railways, Receiver.....	18	21,500	.....	.....	.....	.....	.....	.....	.....	.....
Third Avenue.....	8	200	.....	.....	.....	.....	.....	.....	.....	.....
Dry Dock, E. B'way & B.....	2	400	.....	.....	.....	.....	.....	.....	.....	.....
42d St., Manh. & St. N. Avenue.....	2	200	.....	.....	.....	.....	.....	.....	.....	.....
Belt Line.....	2	400	.....	.....	.....	.....	.....	.....	.....	.....
Union.....	8	10,000	.....	.....	.....	.....	.....	.....	.....	.....
Westchester Electric.....	4	3,000	.....	.....	.....	.....	.....	.....	.....	.....
New York & Queens County.....	9	9,000	.....	.....	.....	.....	.....	.....	.....	.....
Long Island Electric.....	2	1,000	.....	.....	.....	.....	.....	.....	.....	.....
New York & Long Island.....	2	400	.....	.....	.....	.....	.....	.....	.....	.....
New York & North Shore.....	2	600	.....	.....	.....	.....	.....	.....	.....	.....
Staten Island Midland.....	2	600	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	308	\$464,012	20	80,000	.....	.....	.....	.....	.....	.....
<i>Transformers for Rotaries</i>										
Interborough Rapid Transit.....	313	\$234,480	20	84,000	.....	.....	.....	.....	.....	.....
Hudson & Manhattan.....	46	22,550	.....	.....	.....	.....	.....	.....	.....	.....
Brooklyn Rapid Transit system.....	264	164,310	.....	.....	.....	.....	.....	.....	.....	.....
New York Railways, Receiver.....	104	38,885	.....	.....	.....	.....	.....	.....	.....	.....
Third Avenue.....	56	24,675	.....	.....	.....	.....	.....	.....	.....	.....
Dry Dock, E. B'way & B.....	9	595	.....	.....	.....	.....	.....	.....	.....	.....
42d St., Manh. & St. N. Avenue.....	6	270	.....	.....	.....	.....	.....	.....	.....	.....
Belt Line.....	6	510	.....	.....	.....	.....	.....	.....	.....	.....
Union.....	24	11,100	.....	.....	.....	.....	.....	.....	.....	.....
Westchester Electric.....	12	3,225	.....	.....	.....	.....	.....	.....	.....	.....
New York & Queens County.....	25	9,150	.....	.....	.....	.....	.....	.....	.....	.....
Long Island Electric.....	2	1,100	.....	.....	.....	.....	.....	.....	.....	.....
New York & Long Island.....	8	1,400	.....	.....	.....	.....	.....	.....	.....	.....
New York & North Shore.....	2	600	.....	.....	.....	.....	.....	.....	.....	.....
Staten Island Midland.....	2	1,002	.....	.....	.....	.....	.....	.....	.....	.....
Marine.....	2	60	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	887	\$514,442	20	84,000	.....	.....	.....	.....	.....	.....
<i>Transformers for Rotaries</i>										
Interborough Rapid Transit.....	328	544,012	.....	.....	.....	.....	.....	.....	.....	.....
Hudson & Manhattan.....	333	318,480	.....	.....	.....	.....	.....	.....	.....	.....
Brooklyn Rapid Transit system.....	264	164,310	.....	.....	.....	.....	.....	.....	.....	.....
New York Railways, Receiver.....	104	38,885	.....	.....	.....	.....	.....	.....	.....	.....
Third Avenue.....	56	24,675	.....	.....	.....	.....	.....	.....	.....	.....
Dry Dock, E. B'way & B.....	9	595	.....	.....	.....	.....	.....	.....	.....	.....
42d St., Manh. & St. N. Avenue.....	6	270	.....	.....	.....	.....	.....	.....	.....	.....
Belt Line.....	6	510	.....	.....	.....	.....	.....	.....	.....	.....
Union.....	24	11,100	.....	.....	.....	.....	.....	.....	.....	.....
Westchester Electric.....	12	3,225	.....	.....	.....	.....	.....	.....	.....	.....
New York & Queens County.....	25	9,150	.....	.....	.....	.....	.....	.....	.....	.....
Long Island Electric.....	2	1,100	.....	.....	.....	.....	.....	.....	.....	.....
New York & Long Island.....	8	1,400	.....	.....	.....	.....	.....	.....	.....	.....
New York & North Shore.....	2	600	.....	.....	.....	.....	.....	.....	.....	.....
Staten Island Midland.....	2	1,002	.....	.....	.....	.....	.....	.....	.....	.....
Marine.....	2	60	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	907	598,442	.....	.....	.....	.....	.....	.....	.....	.....

NOTE.— Equipment of Richmond Light & Railroad and generating equipment of Third Avenue at Kingsbridge (the latter equipment leased to N. Y. Edison) are not included in this table. There is included some equipment not in use but not reported by companies as retired. ¹ All boilers are water-tube except those of N. Y. & Long Island, which are fire-tube. ² Square feet of heating surface. ³ Horsepower. ⁴ All direct connected. ⁵ Changes from figures reported for 1918 due to corrections. ⁶ Includes 2 100-kw. rotaries property of the Third Avenue. ⁷ Returned as generating station equipment. ⁸ Property of Manhattan Beach Estates, used to transform A. C. power purchased to D. C. power to charge storage batteries of cars.

TABLE IV. ELECTRIC POWER, 1919: (A) Electric energy produced, and fuel consumed, by generating stations of street-railway companies

OPERATING STREET RAILWAYS AND STATIONS	Capacity (kw.) at end of year 1	Maximum peak load (kw.) during year	Kw. HOURS GENERATED DURING YEAR		FUEL USED FOR GENERATION			COST OF FUEL		
			Alternating current	Direct current	TONS OF COAL (2,000 POUNDS)		Pounds per kw. generated 2	Aggregate	AVERAGE PER —	
					Anthra- cite	Bitumi- nous				
INTERBOROUGH RAPID TRANSIT										
Subway Div. (59th st. and Eleventh ave.)	165,000	109,200	348,272,300	\$ 988,560		373,121	2.14	\$2,027,643 56	\$5 43	0.58
Manhattan Ry. (74th st. and East river)	180,000	124,900	435,766,000	\$ 2,544,380		377,598	1.72	2,036,208 91	5 39	0.46
Total	345,000	—	784,038,300	\$ 3,542,950		750,719	1.91	\$4,063,852 47	\$5 41	0.52
HUDSON & MANHATTAN										
Main power-house (Jersey City)	18,000	N. R.	\$ 53,169,977	(*)	120,430	(?)	4.53	\$461,227 47	\$3 83	0.87
BROOKLYN RAPID TRANSIT SYSTEM 5										
Central (Third ave. and 2d st.)	21,600	25,600	56,367,300	7,376,250	95,613	21,765	3.68	\$462,265 10	\$3 94	0.73
Williamsburg (Kent ave. and Rush st.)	112,500	77,200	319,795,300		76,148	343,480	2.62	2,129,463 79	5 07	0.67
9th street (9th and Smith sts.)	5,000	5,654	3,127,154		6,998	1,589	5.49	33,175 28	3 86	1.06
Total	\$ 139,100	—	\$ 379,289,754	\$ 7,376,250	178,759	366,834	2.82	\$2,624,904 17	\$4 81	0.68
NEW YORK & LONG ISLAND										
Rockville Center	1,000	N. R.	\$ 1,764,400			6,196	7.02	\$34,485 98	\$5 57	1.95
NEW YORK & NORTH SHORE										
Doughlaston	2,000	N. R.	2,577,365	\$ 72,000	1179	6,229	4.84	37,358 51	5 85	1.42
Grand total	\$ 505,100	—	1,220,839,796	10,991,200	289,368	1,122,978	2.32	\$7,221,828 60	\$5 05	0.59

¹ For installations and retirements of generators during the year, see Table III.
² Computed on basis of gross output from generating station, except in the case of the Hudson & Manhattan and the N. Y. & Long Island.

³ Used at generating station.

⁴ Includes 6,400,755 kw. hrs. used at generating stations.

⁵ Represents net energy generated.

⁶ No D.C. generated except that used in generating station.

⁷ Anthracite includes a trifling amount of bituminous not separately reported.
⁸ The street railway companies of the B. R. T. system produce no power, but obtain it under contract from the associated Transit Development Co., data for which are entered under the heading "B. R. T. System." Those street railway

companies which own generating plants lease them to the Transit Development Co.
⁹ Excludes 4,300 kw. capacity of Eastern station (Kent and Division aves.), not operated in 1919.

¹⁰ Includes 4,565,796 kw. hrs. used at generating stations.

¹¹ Net output from generating station; company reports no record for power used at generating station.

¹² Anthracite screenings.

¹³ Does not include the 38,500 kw. capacity of the N. Y. Railways generating station or the 900 kw. capacity of the Staten Island Midland's, both of which were not in operation during the year. See also note 9.

TABLE IV. Electric power, 1919: (B) Source and disposition of A.C. power (kw. hrs.)

OPERATING STREET RAILWAYS	A.C. generated by own machines	A.C. purchased by the kw hour	Total A.C. available	Used at generating and sub- stations	M scel- laneous use (for lighting, etc.)	Sold by the kw. hour as A.C.	Available for transmission to and conversion at own sub-stations	Loss in Transmission AND CONVERSION	
								Quantity	Per cent
PRODUCING COMPANIES									
Interborough Rapid Transit.....	784,038,300	53,006	784,091,306	9,181,185	11,229,983	122,148,255	641,531,883	69,647,456	10.86
Hudson & Manhattan.....	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	
Brooklyn Rapid Transit system.....	370,289,754	7,880,471	387,170,225	4,565,796	5,548,206		377,056,133	20,911,068	7.93
New York & Long Island.....	*1,764,400		*1,764,400	*65,239	(*)		1,699,171	127,091	7.48
New York & North Shore.....	2,577,365	*6,620	2,583,965	6,620			2,577,365	586,922	23.24
PURCHASING COMPANIES									
New York Railways, Receiver.....		95,390,183	95,390,183			2,174,721	93,215,462	9,898,592	10.62
Third Avenue.....		80,875,540	80,875,540			48,886,993	40,988,547	*4,100,203	10.00
Dry Dock, E. B'way & B.....		959,279	959,279				959,279	173,675	18.10
42d St., Manh. & St. N. Ave.....		292,318	292,318				292,318	40,951	14.01
Belt Line.....		505,856	505,856				505,856	101,650	20.09
Mid-Crosstown.....		268,700	268,700				268,700	49,288	18.34
N. Y. City Interborough.....		5,052	5,052		5,052				
Pelham Park & City Island.....		91,339	91,339				91,339	18,603	20.37
Union.....		31,048,788	31,048,788		26,998		31,021,790	2,477,420	7.99
Westchester Electric.....		7,680,000	7,680,000				7,690,000	617,451	8.04
New York & Queens County.....		18,831,291	18,831,291				18,831,291	2,730,538	14.50
Long Island Electric.....		2,645,000	2,645,000				2,645,000	359,720	13.60
Richmond Light & R. R. ¹		10,217,757	10,217,757				10,217,757	Est 1,021,776	10.00
Marine? ²		Est 96,860	Est 96,860	N. R.	N. R.		Est 96,860	21,600	22.30

¹ Includes 1,914 kw. hrs. used at shops and outside points.² Excluding unreported uses at generating station.³ Respondent reports only uses at substations (see note 2), which also includes miscellaneous use.⁴ Received at power plant for excitation.⁵ Lost in conversion. No loss in transmission, as current purchased is measured at substations. Estimated by multiplying car-miles in 1919 by kw. hours per car-mile in 1917.⁶ Energy is furnished by the lighting department of the Richmond Light & R. R. to its railway department and to the associated Staten Island Midland and Southfield Beach, and is apportioned on the basis of car-miles operated by the companies. The amounts tabulated include all the power delivered for street railway purposes.⁷ Power not reported.

TABLE IV. ELECTRIC POWER, 1919: (A) Electric energy produced, and fuel consumed, by generating stations of street-railway companies

OPERATING STREET RAILWAYS AND STATIONS	Capacity (kw.) at end of year ¹	Maximum peak load during year	Kw. Hours Generated During Year		FUEL USED FOR GENERATION			COST OF FUEL		
			Alternating current	Direct current	Tons of Coal (2,000 pounds)		Pounds per kw. generated ²	Aggregate	AVERAGE PER — Ton	
					Anthra- cite	Bitumi- nous				
									Kw. hr. gene- rated (cents) ³	
INTERBOROUGH RAPID TRANSIT Subway Div. (59th st. and Eleventh ave.).....	165,000	109,200	348,272,300	\$ 998,560		373,121	2.14	\$2,027,043 56	\$5 43	0.58
Manhattan Ry. (74th st. and East river).....	180,000	124,900	435,766,000	\$ 2,544,390		377,598	1.72	2,036,208 91	5 39	0.46
Total.....	345,000	—	784,038,300	\$ 3,542,950		750,719	1.91	\$4,063,852 47	\$5 41	0.52
Hudson & MANHATTAN Main power-house (Jersey City) ..	18,000	N. R.	\$ 53,169,977	(⁴)	120,430	(⁵)	4.53	\$461,227 47	\$3 83	0.87
BROOKLYN RAPID TRANSIT SYSTEM ⁶ Central (Third ave. and 2d st.).....	21,600	25,600	56,367,300	7,376,250	95,613	21,765	3.68	\$462,265 10	\$3 04	0.73
Williamsburg (Kent ave. and Rush st.).....	112,500	77,200	319,795,300		76,148	343,480	2.62	2,129,463 79	5 07	0.67
9th street (9th and Smith sts.).....	5,000	5,654	3,127,154		6,908 ⁷	1,589	5.49	33,175 28	3 86	1.06
Total.....	\$ 130,100	—	10 379,289,754	11 7,376,250	178,750	366,934	2.82	\$2,624,904 17	\$4 81	0.68
New York & Long Island Rockville Center.....	1,000	N. R.	11 1,764,400			6,196	7.02	\$34,485 98	\$5 57	1.95
New York & North Shore Douglaston.....	2,000	N. R.	2 577,365	\$ 72,000	1179	6,229	4.84	37,358 51	5 85	1.42
Grand total.....	11 505,100	—	1 220,839,796	10 991,200	299,368 ⁸	1 129,978	2 82	\$7 221,825 60	\$5 05	0.59

¹ For installations and retirements of generators during the year, see Table III.² Computed on basis of gross output from generating station, except in the case of the Hudson & Manhattan and the N. Y. & Long Island.³ Used at generating station.⁴ Includes 6,400,755 kw. hrs. used at generating stations.⁵ Represents net energy generated.⁶ No D.C. generated except that used in generating station.⁷ Anthracite includes a trifling amount of bituminous not separately reported.⁸ The street railway companies of the B. R. T. system produce no power, but obtain it under contract from the associated Transit Development Co., data for which are entered under the heading "B. R. T. System." Those street railway

companies which own generating plants lease them to the Transit Development Co., not operated in 1919.

⁹ Excludes 4,300 kw. capacity of Eastern station (Kent and Division area).¹⁰ Includes 4,565,796 kw. hrs. used at generating stations.¹¹ Includes 577,662 kw. hrs. used at generating stations.¹² Net output from generating station; company reports no record for power used at generating station.¹³ Anthracite screenings.¹⁴ Does not include the 38,500 kw. capacity of the N. Y. Railways generating station or the 900 kw. capacity of the Staten Island Midland's, both of which were not in operation during the year. See also note 9.

TABLE IV. Electric power, 1919: (B) Source and disposition of A.C. power (kw. hrs.)

OPERATING STREET RAILWAYS	A.C. generated by own machines	A.C. purchased by the kw hour	Total A.C. available	Used at generating and sub- stations	Miscellaneous use (for lighting, etc.)	Sold by the kw. hour as A.C.	Available for transmission to and conversion at own sub-stations	Loss in Transmission and Conversion	
								Quantity	Per cent
PRODUCING COMPANIES									
Interborough Rapid Transit.....	784,038,300	53,006	784,091,306	9,181,185	11,229,953	122,148,255	641,531,883	69,647,456	10.86
Hudson & Manhattan.....	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	
Brooklyn Rapid Transit system.....	379,289,754	7,890,471	387,170,225	4,565,796	5,548,296		377,056,133	20,911,068	7.93
New York & Long Island.....	1,764,400		1,764,400	65,229	(¹)		1,699,171	127,091	7.48
New York & North Shore.....	2,577,365	6,620	2,583,985	6,620			2,577,365	598,922	23.24
PURCHASING COMPANIES									
New York Railways, Receiver.....		95,390,183	95,390,183			2,174,721	93,215,462	9,898,592	10.62
Third Avenue.....		89,875,540	89,875,540			48,896,993	40,988,547	4,100,203	10.00
Dry Dock, E. B'way & B.....		959,279	959,279				959,279	173,675	18.10
42d St., Manh. & St. N. Ave.....		292,318	292,318				292,318	40,951	14.01
Belt Line.....		505,856	505,856				505,856	101,650	20.09
Mid-Crosstown.....		268,700	268,700				268,700	49,285	18.34
N. Y. City Interborough.....		5,052	5,052		5,052				
Pelham Park & City Island.....		91,339	91,339				91,339	18,603	20.37
Union.....		31,048,788	31,048,788		26,998		31,021,790	2,477,420	7.99
Westchester Electric.....		7,690,000	7,690,000				7,690,000	617,451	8.04
New York & Queens County.....		18,831,291	18,831,291				18,831,291	2,730,538	14.50
Long Island Electric.....		2,645,000	2,645,000				2,645,000	359,720	13.60
Richmond Light & R. R. ²		10,217,757	10,217,757				10,217,757	Est 1,021,776	10.00
Marine? ³		Est 96,850	Est 96,850	N. R.	N. R.		Est 96,850	21,600	22.30

¹ Includes 1,914 kw. hrs. used at shops and outside plants.² Excluding unreported uses at generating station.³ Respondent reports only uses at substations (see note 2), which also includes

"Miscellaneous use."

⁴ Received at power plant for excitation.⁵ Lost in conversion. No loss in transmission, as current purchased is measured

at substations.

⁶ Energy is furnished by the lighting department of the Richmond Light & R. R. to its railway department and to the associated Staten Island Midland and Southfield Beach, and is apportioned on the basis of car-miles operated by the companies. The amounts tabulated include all the power delivered for street railway purposes.

⁷ Power not reported. Estimated by multiplying car-miles in 1919 by kw. hours per car-mile in 1917.

TABLE IV. Electric power, 1919: (C) Source and disposition of D.C. power (kw. hrs.) up to distribution to line

OPERATING STREET RAILWAYS	D.C. generated by own machines	D.C. purchased (excl. un- metered current)	D.C. converted from A.C.	Total D.C. available	Used at generating and substations	Miscel- laneous use (for lighting, etc.)	Sold ¹	Used for cars on respondent's tracks ²
PRODUCING COMPANIES								
Interborough Rapid Transit.....	3,542,950	96,802	571,884,427	575,524,179	8,736,378	9,104,979	34,965,567	522,627,255
Hudson & Manhattan.....	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	39,692,404
Brooklyn Rapid Transit System.....	7,376,250	26,172,476	347,145,065	380,693,791	577,662	1,568	3,195,712	376,918,849
Bridge Operating ⁴	1,984,794	.....	1,984,794	.....	.....	60,660	1,984,794
New York & Long Island.....	5,446,526	1,572,080	7,018,606	N. R.	N. R.	.....	6,957,946
New York & North Shore.....	72,000	.....	1,978,443	2,050,443	72,000	.....	.....	1,978,443
PURCHASING COMPANIES								
New York Railways, Receiver.....	5,213,048	83,316,870	88,529,918	.....	7,888,348	4,702,199	75,939,371
Second Avenue, Receiver.....	*7,376,127	.....	7,376,127	.....	442,320	.....	6,933,807
Brooklyn & North River.....	1,935,810	.....	1,935,810	.....	N. R.	.....	1,935,810
Third Avenue.....	36,888,344	36,888,344	.....	1,552,052	18,538,260	16,798,082
Dry Dock, E. B'way and B.....	2,853,869	785,604	3,639,473	.....	204,537	.....	7,434,936
42d St., Manh. & St. N. Ave.....	9,118,742	251,367	9,370,109	.....	326,775	.....	7,943,334
Belt Line.....	2,331,852	404,206	2,736,058	.....	373,010	.....	12,363,048
Mid-Crosstown.....	219,412	219,412	.....	.....	.....	219,412
N. Y. City Interborough.....	5,874,133	.....	5,874,133	.....	152,865	.....	7,721,468
Pelham Park & City Island.....	72,786	72,786	.....	.....	.....	72,786
Southern Boulevard.....	2,023,260	.....	2,023,260	.....	.....	.....	2,023,260
Union.....	2,189,319	.....	30,738,689	.....	533,457	7,896,469	22,303,763
Westchester Electric.....	653,751	28,544,370	7,062,549	.....	123,295	2,088,873	7,504,132
New York & Queens County.....	20,451	16,100,753	16,121,204	.....	.....	3,700	16,117,504
Long Island Electric.....	1,628,200	2,285,280	3,913,480	.....	.....	1,935,430	1,978,050
Ocean Electric.....	1,369,457	.....	1,369,457	.....	4,800	.....	1,364,657
Manhattan & Queens, Receivers.....	2,656,462	.....	2,656,462	.....	.....	.....	2,656,462
Manhattan Bridge 3-Cent Line.....	*1,847,943	.....	1,847,943	.....	N. R.	.....	1,847,943
Van Brunt St. & Erie Basin ⁵	Est 530,955	.....	Est 530,955	.....	N. R.	.....	Est 530,955
Bush Terminal.....	346,610	346,610	.....	N. R.	.....	346,610
Richmond Light & R. R. ¹¹	9,195,981	.....	9,195,981	.....	.....	.....	9,195,981
Marine ¹²	Est 75,250	Est 75,250	.....	N. R.	.....	Est 75,250

¹ Excludes power used in the exercise of trackage rights.
² Excludes motor loss.

³ Partly estimated by the Bureau of Statistics of this Commission.
⁴ Of the car mileage operated and of power used, 80% is assignable to the
 Brooklyn Heights, 16% to the C. I. & Brooklyn, and the other 4% to the N. Y.

⁵ Includes 14,070 erroneously reported as used by the Second Avenue in the
 exercise of trackage rights.

⁶ Received at electric line. Current purchased from N. Y. Railways and In-
 terborough.

⁷ Includes current used for cars of respondent on tracks of other Third Avenue
 System companies. Power used by Third Avenue System companies is almost
 entirely apportioned on car-mile basis.

⁸ Bought as A.C. from Brooklyn Edison, by which it was converted into D.C.
 Conversion loss not reported and so not deducted.

⁹ Estimated amount used in the exercise of trackage rights deducted from total
 reported by B. R. T. Co. as sold to respondent.

¹⁰ Received from Brooklyn Edison, 116,450, and from Brooklyn Heights
 230,160.

¹¹ See note 6, Div. B.

¹² See note 7, Div. B.

TABLE IV. Electric power, 1919: (D) Power distributed to line and car-miles operated thereby

[illegible]

Brush Terminal.....	19,346,610	(19)	10,346,610	18.7
Brunt St. & Erie Basin.....	580,955	(19)	580,955	3.00
Richmond Light & R. R.....	9,195,981	(19)	9,195,981	3.39
Marine (Storage-battery)s.....	56,708	(19)	75,250	1.33
			75,250	
			35,387	
			106,191	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	
			56,708	
			18,446	
			176,985	
			2,711,358	
			75,250	

¹ See note 2, Div. C.

² Storage-battery cars, over trackage rights, naturally use their own company's power.

^a If no figures were reported, the amount of others' power used by respondent, and respondent's power used by others, was estimated by multiplying the number of car-miles reported by the average number of k.w.hrs. used per car-mile by the consuming company when operating on its own tracks. When this was not possible, the average for the selling company was used.

⁴ Partly estimated by the Bureau of Statistics of this Commission.

^a Respondent operates cars for 0.04 mile on N. Y. & Queens County tracks (one direction), where respondent's own power is used. No record is kept of this mileage, but the corresponding power is included in the kw.hrs. in column 1, and the mileage in column 2.

^c Excludes power of the Bridge Operating.

⁷ Includes power used on track of Dry Dock, E, B'way and B. Not separately reported.

³ Power (473 058 kw.hrs.) received from the Manhattan Bridge 3-Cent Line included herein includes conversion loss. See note 18.

* Estimated on basis of 3.41 kw./hr. per car-mile. Includes trackage rights on only the M. B. 3-C. Line and N. Y. Railways. Likewise corresponding kw. hours.

¹⁰ Derived by subtracting from the D.C. current delivered by the Third Ave. to the N. Y. Railways the amount reported as used by the latter for car-house

and charging station purposes and then adding the amount of current reported as supplied to the Second Ave.

Estimated on the basis of 3.00 kw. hrs. per car-mile approximately the average for the two companies concerned.

¹² Estimated on the basis of 3.87 kw.hrs. per car-mile approximately respondent's power consumption on its own tracks.

¹² Estimated on the basis of 2.38 kw./hrs. per car-mile.

¹⁴ Estimated on the basis of 3.45 kw.hrs. per car-mile.

¹⁵ Estimated on the basis of 3.73 kw.hrs. per car-mile.

¹⁶ Estimated on the basis of 2.67 kw.hrs. per car-mile.

¹⁷ See note 8, Div. C.
¹⁸ Charged to Brooklyn.

is Charged to Brooklyn & North River on Long Island on First-bush Avenue.

¹⁹ Power use

arately reported. All car mileage and all power are entered as if made by respondent and used on respondent's tracks.

²⁰ Includes 671 electric locomotive miles.

^{a1} Not separately reported. One-sixth of the car-miles operated and one-sixth of the power used are entered in this and the related column since one-sixth of

the track over which re

²² See note 6, Div. B.

TABLE V. TRAFFIC

OPERATING STREET RAILWAYS	REVENUE		
	REGULAR PASSENGER CARS		
	Active	Idle	Total
Interborough Rapid Transit.....	166,029,904	3,678,447	169,708,351
Rapid Transit (Subway Division).....	88,142,872	1,545,550	89,688,422
Manhattan (Elevated Division).....	76,887,032	2,126,897	79,013,929
Hudson & Manhattan.....	8,628,016	192,583	8,820,599
Total.....	179,687,824	5,535,030	185,222,854
BROOKLYN RAPID TRANSIT			
New York Consolidated, Receiver.....	47,794,787	776,899	48,571,686
Brooklyn Heights.....	24,440,317	102,501	24,542,818
Bridge Operating.....	627,204	34,394	661,598
Brooklyn, Queens Co. & Sub.....	4,552,595	66,538	4,619,133
Coney Island & Brooklyn.....	5,473,864	2,188	5,476,052
Coney Island & Gravesend.....	202,713	.....	202,713
Nassau Electric.....	15,267,194	180,418	15,397,612
South Brooklyn.....	1,397,936	.....	1,397,936
Total.....	99,756,640	1,112,933	100,869,573
MANHATTAN SURFACE			
New York Railways, Receiver.....	25,084,245	323,042	25,407,387
Second Avenue, Receiver.....	2,070,031	21,392	2,091,423
Brooklyn & North River.....	733,271	65,447	798,718
Third Avenue.....	4,657,392	26,858	4,684,250
Dry Dock, E. B'way & B.....	1,206,635	14,102	1,220,737
42d St., Manh. & St. N. Ave.....	2,453,834	27,920	2,481,754
Belt Line.....	864,701	895	865,596
Mid-Crownstwn.....	128,637	2,068	140,675
Total.....	37,208,846	481,694	37,690,540
BRONX SURFACE			
N. Y. City Interborough.....	2,013,498	49,321	2,062,819
Pelham Park & City Island.....	73,613	.....	73,613
Southern Boulevard.....	657,366	17,095	674,461
Union.....	7,314,227	99,422	7,413,649
Westchester Electric.....	1,950,365	57,329	2,007,694
Total.....	12,009,069	223,167	12,232,236
QUEENS SURFACE (EXCL. B. R. T.)			
New York & Queens County.....	4,482,831	135,109	4,617,940
Long Island Electric.....	826,779	18,549	845,328
New York & Long Island.....	1,658,097	94,177	1,752,274
Ocean Electric.....	440,694	7,867	448,561
New York & North Shore.....	575,965	2,137	578,102
Manhattan & Queens, Receivers.....	984,046	13,070	997,116
Total.....	8,968,412	270,909	9,239,321
RICHMOND AND OTHER SURFACE			
Richmond Light & R. R.....	1,330,090	.....	1,330,090
Staten Island Midland.....	1,340,524	.....	1,340,524
Southfield Beach.....	23,511	.....	23,511
Total — Richmond.....	2,694,125	.....	2,694,125
Manhattan Bridge 3-Cent Line.....	430,750	561	431,311
Bush Terminal.....	137	.....	137
Van Brunt & Erie Basin.....	212,382	.....	212,382
Marine.....	56,708	.....	56,708
Total — Misc. Brooklyn.....	699,977	561	700,538
Total.....	3,394,102	561	3,394,663
Grand total.....	334,994,989	5,954,299	340,949,288

¹ Figures are for 100 % operation, as reported by Brooklyn Heights.

² Freight.

³ Includes 1,419 shifting car-miles.

STATISTICS: CAR MOVEMENT, 1919

CAR-MILES —			Non-revenue car- miles	Total car- miles	Electric- locomotive miles
Special passenger (chartered) cars	Mail, express and freight cars	Total			
.....	.....	168,708,351	770,948	169,473,293	.....
.....	.....	89,688,422	460,648	90,149,070	.....
.....	.....	79,018,929	310,294	79,324,223	.....
.....	.....	8,820,569	21,208	8,841,802	.....
.....	.....	177,522,950	792,145	178,315,095	.....
1,249	.....	48,572,915	208,894	48,781,809	6,487
11,001	.....	24,558,819	199,616	24,753,435	.....
.....	.....	661,568	.....	661,568	.....
.....	.....	4,619,133	.....	4,619,133	.....
.....	.....	5,476,062	27,638	5,503,699	.....
.....	.....	202,713	.....	202,713	.....
.....	.....	15,397,612	12,908	15,410,520	.....
.....	2,397,105	1,795,091	.....	1,795,091	27,239
12,250	397,105	101,278,933	449,056	101,727,989	33,726
.....	.....	25,407,387	72,986	25,480,373	.....
.....	.....	2,091,423	10,627	2,102,050	.....
.....	.....	796,718	2,697	801,415	.....
35	.....	4,684,285	22,144	4,706,429	.....
.....	.....	1,220,787	12,130	1,232,867	.....
.....	.....	2,481,764	13,072	2,494,826	.....
9	.....	865,605	1,041	866,646	.....
.....	.....	140,675	63	140,738	.....
44	.....	37,690,584	134,760	37,825,344	.....
.....	.....	2,062,819	825	2,063,644	.....
.....	.....	78,613	9	73,623	.....
.....	.....	674,461	.....	674,461	.....
1,329	14,702	7,429,680	46,080	7,475,760	.....
1,012	.....	2,008,706	13,567	2,022,273	.....
2,341	14,702	12,249,279	60,481	12,309,760	.....
5,666	2,016	4,625,622	41,391	4,667,013	.....
36	.....	845,364	16,549	861,913	.....
908	.....	1,753,182	23,572	1,776,754	.....
74	.....	448,635	.....	448,635	.....
121	.....	578,223	2,833	581,056	.....
.....	.....	997,116	2,959	1,000,075	.....
6,805	2,016	9,248,142	87,304	9,335,446	.....
131	.....	1,330,221	6,436	1,336,657	.....
370	.....	1,340,894	10,296	1,351,190	.....
.....	.....	23,511	.....	23,511	.....
501	.....	2,694,686	16,732	2,711,558	.....
.....	.....	431,311	.....	431,311	.....
.....	13,944	14,081	3,694	17,775	671
.....	.....	212,382	.....	212,382	.....
.....	.....	56,708	.....	56,708	.....
.....	13,944	714,482	3,694	718,176	671
501	13,944	3,406,106	20,426	3,429,534	671
21,941	427,767	341,396,986	1,544,172	342,943,168	34,397

¹ Includes 27 reported with note: "The special car was furnished free of charge."

² Express.

TABLE V. Traffic statistics:

OPERATING STREET RAILWAYS	ACTIVE CAR-SEAT MILES (REGULAR PASSENGER CARS)	
	Total	Per car-mile ¹
Interborough Rapid Transit	8,274,102,800	50.14
Rapid Transit (Subway division)	4,583,525,264	52.00
Manhattan (Elevated division)	3,690,577,536	48.00
Hudson & Manhattan	379,632,716	44.00
Total	8,653,735,516	49.83
BROOKLYN RAPID TRANSIT		
New York Consolidated, Receiver	3,261,271,750	68.23
Brooklyn Heights	1,056,829,581	43.24
Bridge Operating ²	22,318,314	35.58
Brooklyn, Queens Co. & Sub.	193,129,404	42.42
Coney Island & Brooklyn	248,375,117	45.37
Coney Island & Gravesend	9,590,999	47.31
Nassau Electric	642,553,129	42.09
South Brooklyn	76,160,478	54.48
Total	5,510,228,772	55.24
MANHATTAN SURFACE		
New York Railways, Receiver	1,009,268,840	40.24
Second Avenue, Receiver	92,928,421	44.89
Brooklyn & North River	27,132,037	37.00
Third Avenue	237,098,424	50.91
Dry Dock, E. B'way & B.	40,957,275	33.94
42d St., Manh. & St. N. Ave.	121,063,509	49.34
Belt Line	30,852,935	35.68
Mid-Croestown	3,326,386	23.99
Total	1,562,627,827	42.00
BRONX SURFACE		
N. Y. City Interborough	89,525,493	44.46
Pelham Park & City Island	1,913,508	25.99
Southern Boulevard	29,480,683	44.85
Union	347,960,810	47.57
Westchester Electric	86,442,797	44.32
Total	555,323,291	46.24
QUEENS SURFACE (EXCL. B. R. T.)		
New York & Queens County	187,706,294	41.87
Long Island Electric	34,324,945	41.52
New York & Long Island	72,853,657	43.94
Ocean Electric	22,022,194	49.97
New York & North Shore	27,646,320	48.00
Manhattan & Queens, Receivers	52,863,972	53.72
Total	397,422,382	44.31
RICHMOND AND OTHER SURFACE		
Richmond Light & R. R.	61,493,615	46.23
Staten Island Midland	52,449,307	39.13
Southfield Beach	1,049,105	44.62
Total — Richmond	114,992,027	46.68
Manhattan Bridge 3-Cent Line	20,676,000	48.00
Bush Terminal	5,480	40.00
Van Brunt & Erie Basin	8,188,164	38.55
Marine	1,361,017	24.00
Total — Misc. Brooklyn	30,250,661	43.19
Total	145,222,688	42.79
Grand total	16,824,560,476	50.22

¹ For this ratio the active passenger car-miles are used.² Allowance is made for the operation of certain lines for less than a full year.³ Includes 4 cars for share in Brooklyn Bridge locals.⁴ Includes Brooklyn Bridge local line.⁵ Figures are for 100 % operation, as reported by Brooklyn Heights.⁶ Includes one car for share in Brooklyn Bridge locals.⁷ Includes two cars for share in Brooklyn Bridge locals.⁸ Freight.

STREET RAILWAY COMPANIES

83

Car movement, 1919 — Continued

REVENUE CAR HOURS				REGULAR PASSENGER CAR TRIPS (ROUND)		Average number of passenger cars operated per day ¹	Number of routes or car lines
Regular passenger (active and idle)	Special passenger (chartered) cars	Mail, express and freight cars	Total	Number during year	Average length (miles) ¹		
10,069,158	.....	.....	10,069,158	8,354,194	19.75	3,285	11
4,869,471	.....	.....	4,869,471	4,087,910	21.56	1,494	7
5,199,687	.....	.....	5,199,687	4,266,284	18.02	1,791	4
474,414	.....	.....	474,414	1,135,495	7.80	144	5
10,543,572	.....	.....	10,543,572	9,489,639	18.30	3,429	16
3,590,953	85	.....	3,591,038	2,753,510	17.36	1,127	13
3,078,784	2,879	.....	3,081,663	2,655,160	9.20	1,702	38
78,956	.....	.....	78,956	203,858	3.08	20	1
556,413	.....	.....	556,413	482,420	9.44	124	10
631,854	.....	.....	631,854	471,519	11.61	162	3
25,337	.....	.....	25,337	34,630	5.85	5	1
1,887,708	.....	.....	1,887,708	1,659,406	9.20	1,500	21
125,030	.....	104,352	229,382	280,365	5.37	84	8
9,975,035	2,964	104,352	10,082,351	8,520,868	11.71	2,738	95
3,649,066	.....	.....	3,649,066	2,442,263	10.27	779	20
293,664	.....	.....	293,664	200,780	10.31	77	3
112,848	.....	.....	112,848	122,709	5.98	31	1
618,002	5	.....	618,007	383,221	12.15	210	5
187,127	.....	.....	187,127	227,320	5.31	77	4
361,523	.....	.....	361,523	300,452	8.17	137	4
150,868	2	.....	150,870	222,823	3.88	57	3
26,651	.....	.....	26,651	33,276	4.17	13	1
5,399,749	7	.....	5,399,756	3,932,844	9.46	1,381	41
233,141	.....	.....	233,141	251,977	7.99	68	6
12,091	.....	.....	12,091	13,070	5.63	4	1
70,887	.....	.....	70,887	56,568	11.62	25	1
836,283	152	3,440	839,875	783,137	9.34	254	19
229,480	180	.....	229,660	278,076	7.01	38	14
1,381,882	332	3,440	1,385,654	1,382,828	8.68	389	41
471,997	700	373	473,070	443,326	10.11	88	11
83,451	4	.....	83,455	49,048	16.86	14	2
146,217	151	.....	146,368	63,698	26.03	36	3
49,647	6	.....	49,653	39,096	11.27	11	3
54,044	17	.....	54,061	46,267	12.45	9	4
97,852	.....	.....	97,852	74,801	13.16	26	3
903,208	878	373	904,459	716,236	12.52	184	26
162,035	17	.....	162,052	143,538	9.27	33	5
144,540	36	.....	144,576	107,298	12.49	45	6
2,897	.....	.....	2,897	7,530	3.12	1	1
309,473	63	.....	309,536	268,366	10.45	79	12
50,931	.....	.....	50,931	107,582	4.00	10	1
72	.....	6,104	6,176	37	3.70	1	1
31,994	.....	.....	31,994	76,397	2.78	6	1
10,950	.....	.....	10,950	20,849	2.72	1	1
93,947	.....	6,104	100,051	204,865	3.48	18	4
403,419	53	6,104	409,576	463,231	7.33	97	16
28,606,865	4,234	114,269	28,725,368	24,505,896	13.67	8,218	235

¹ A large number of these cars are operated during the summer months only.² In arriving at this total, deductions have been made for duplications by South Brooklyn of 52 elevated and 24 surface cars.³ Figure for 1918, in absence of a return for 1919.⁴ Express, freight, and mixed.⁵ Includes 5 cars used as locals on Queensboro Bridge, 3 of which run on "Industrial Center" line.

TABLE V. Traffic statistics :

OPERATING STREET RAILWAYS	Average length of owned or leased running track used (miles) ¹	PASSENGER	
		Total regular (active and idle)	Per mile of track
Interborough Rapid Transit.....	225.94	168,702,351	570,056
Rapid Transit (Subway div.).....	176.02	89,688,422	509,535
Manhattan (Elevated div.).....	119.92	79,013,929	658,889
Hudson & Manhattan.....	16.85	8,820,599	523,478
Total.....	312.79	177,522,950	567,547
BROOKLYN RAPID TRANSIT			
New York Consolidated, Receiver.....	208.79	48,571,666	232,634
Brooklyn Heights.....	220.94	24,542,818	111,064
Bridge Operating ²	[3.38]	661,598	195,739
Brooklyn, Queens Co. & Sub.....	62.95	4,619,133	73,378
Coney Island & Brooklyn.....	47.25	5,476,052	115,895
Coney Island & Gravesend.....	7.70	202,713	26,326
Nassau Electric.....	140.67	15,397,612	109,537
South Brooklyn.....	20.04	1,397,986	69,700
Total.....	708.24	100,869,578	142,423
MANHATTAN SURFACE			
New York Railways, Receiver.....	142.55	25,407,387	178,235
Second Avenue, Receiver.....	23.23	2,061,423	90,081
Brooklyn & North River.....	3.20	798,718	249,599
Third Avenue.....	33.86	4,654,250	138,342
Dry Dock, E. B'way & B.....	10.07	1,230,737	121,235
42d St., Manh. & St. N. Ave.....	19.61	2,451,754	127,204
Belt Line.....	15.69	865,696	55,169
Mid-Cross-town.....	4.96	140,675	28,362
Total.....	253.07	37,690,540	148,933
BRONX SURFACE			
N. Y. City Interborough.....	30.93	2,062,819	66,693
Pelham Park & City Island.....	3.28	73,613	22,443
Southern Boulevard.....	9.67	674,431	69,748
Union.....	120.51	7,413,649	61,519
Westchester Electric.....	34.49	2,007,694	58,211
Total.....	198.88	12,232,236	61,506
QUEENS SURFACE (EXCL. B. R. T.)			
New York & Queens County.....	73.40	4,617,940	62,915
Long Island Electric.....	25.23	845,328	33,505
New York & Long Island.....	41.35	1,752,274	42,377
Ocean Electric.....	3.68	448,561	51,678
New York & North Shore.....	37.68	578,102	15,342
Manhattan & Queens, Receivers.....	18.41	997,116	54,162
Total.....	204.75	9,239,321	45,125
RICHMOND AND OTHER SURFACE			
Richmond Light & R. R.....	30.03	1,330,090	44,292
Staten Island Midland.....	30.75	1,340,524	43,594
Southfield Beach.....	3.14	23,511	7,488
Total — Richmond.....	63.92	2,694,125	42,148
Manhattan Bridge 3-Cent Line.....	4.36	431,311	96,925
Bush Terminal.....	3.50	137	38
Van Brunt & Erie Basin.....	2.32	212,382	91,544
Marine.....	2.15	56,708	26,376
Total — Misc., Brooklyn.....	12.42	700,538	56,404
Total.....	76.34	3,394,663	44,468
Grand total.....	1,754.07	340,949,288	194,376

¹ Allowance is made for date and amount of additions made within the year.² Ratio obtained by dividing active and idle regular passenger-car miles by active and idle regular passenger-car hours.³ Figures are for 100 per cent operation, as reported by Brooklyn Heights.⁴ Based on average number of cars for 1918.

STREET RAILWAY COMPANIES

85

Car movement, 1929 — Concluded

CAR MILES		PASSENGER CAR HOURS				Average speed (miles per hour) ¹
Per day	Per passenger car per annum	Total regular (active and idle)	Per mile of track	Per day	Per passenger car per annum	
468,198	51,555	10,069,158	34,084	27,587	3,065	16.75
245,722	60,032	4,869,471	27,664	13,341	3,250	18.42
216,476	44,117	5,199,687	43,360	14,246	2,903	15.20
24,166	61,254	474,414	28,155	1,300	3,295	18.50
486,364	51,771	10,543,572	33,708	28,886	3,075	16.84
123,073	43,098	3,590,953	17,199	9,838	3,186	13.53
67,241	30,988	3,078,784	13,935	8,435	3,887	7.97
1,813	33,080	78,956	23,360	216	3,948	8.38
12,655	37,251	556,413	8,839	1,525	4,487	8.30
15,003	33,803	631,854	13,373	1,731	3,900	8.67
555	40,543	25,337	3,291	60	5,067	8.00
42,185	30,796	1,887,708	13,459	5,172	3,775	8.16
3,830	16,643	125,030	6,289	343	1,488	11.18
276,355	35,846	9,975,035	14,084	27,329	3,545	10.11
69,609	32,615	3,649,066	25,598	9,997	4,684	6.96
5,730	27,161	293,664	12,642	805	3,814	7.12
2,188	25,765	112,848	35,265	309	3,640	7.08
12,834	22,306	618,002	18,252	1,693	2,943	7.58
3,345	15,854	187,127	18,583	513	2,430	6.52
6,799	18,115	361,523	18,530	991	2,639	6.86
2,372	15,186	150,868	9,616	413	2,647	5.74
385	10,821	26,651	5,373	73	2,050	5.28
103,262	27,292	5,399,749	21,337	14,794	3,910	6.98
5,652	30,336	233,141	7,538	639	3,429	8.85
202	18,403	12,091	3,686	33	3,023	6.09
1,848	26,978	70,887	7,331	194	2,835	9.51
20,311	29,188	836,283	6,940	2,291	3,292	8.87
5,500	52,834	229,480	6,654	629	6,039	8.75
33,513	31,445	1,381,882	6,948	3,786	3,552	8.85
12,662	52,477	471,997	6,430	1,293	5,864	9.78
2,316	60,381	83,451	3,308	229	5,961	10.13
4,800	48,674	146,217	3,536	401	4,062	11.98
1,229	40,778	49,647	5,720	186	4,513	9.04
1,584	64,234	54,044	1,434	148	6,005	10.70
2,732	38,351	97,852	5,315	268	3,764	10.19
25,313	50,214	903,208	4,411	2,475	4,909	10.23
3,644	40,306	162,035	5,396	444	4,910	8.21
3,673	29,789	144,540	4,700	396	3,212	9.27
64	23,511	2,897	923	* 8	2,897	8.12
7,581	34,103	309,478	4,848	848	3,917	8.71
1,182	43,131	50,931	11,681	139	5,093	8.47
1	137	72	20	.....	72	1.90
582	35,397	31,994	13,791	88	5,332	6.64
155	56,708	10,950	5,093	30	10,950	5.18
1,980	38,919	93,947	7,664	857	5,819	7.46
9,301	34,997	403,419	5,285	1,105	4,159	8.41
924,106	41,106	28,606,965	16,309	78,375	3,449	11.92

¹ The figure tabulated is computed on the basis of 365 days, the average per day for the actual number of days of operation being 182.

² The figure tabulated is computed on the basis of 365 days, the average per day for the actual number of days of operation being 22.

TABLE VI. TRAFFIC STATISTICS:

OPERATING STREET RAILWAYS	NUMBER OF REVENUE			
	5-cent fares	4-cent and 3-cent fares	2½-cent fares	Other fares (indicated in footnotes)
Interborough Rapid Transit.....	807,842,540	¹ 2,093,118		
Subway division.....	459,790,895	¹ 1,356,163		
Elevated division.....	347,451,645	¹ 736,955		
Hudson & Manhattan.....	35,325,165			¹ 50,725,650
Total.....	842,567,705	2,093,118		50,725,650
BROOKLYN RAPID TRANSIT				
New York Consolidated, Receiver.....	305,021,402			
Brooklyn Heights.....	164,310,996	⁶ 2,868,886	² 2,189,550	¹² 2,016,052
Bridge Operating ¹⁰				¹¹ 13,227,905
Brooklyn, Queens Co. & Sub.....	26,273,598	⁶ 585,564		
Coney Island & Brooklyn.....	35,632,144	⁶ 907,882	⁶ 583,882	¹³ 589,180
Coney Island & Gravesend.....	1,780,080	⁶ 66,684		
Nassau Electric.....	95,527,346	⁶ 1,922,262	⁶ 875,820	¹³ 896,758
South Brooklyn.....	6,715,812			
Total.....	635,261,378	6,351,278	3,649,252	16,729,895
MANHATTAN SURFACE				
New York Railways, Receiver.....	224,304,070	⁶ 12,893,730		¹⁷ 290,265
Second Avenue, Receiver.....	15,530,463	⁶ 1,670,188		
Brooklyn & North River.....	1,365,847	⁶ 10,294	1,068,026	¹⁸ 2,896,452
Third Avenue.....	47,157,208	⁶ 1,136,210		¹⁷ 207,651
Dry Dock, E. B'way & B.....	8,778,967			¹⁷ 1,877
42d St., Manh. & St. N. Ave.....	32,539,630	⁶ 1,253,271		
Belt Line.....	5,440,766			¹⁹ 12,817,674
Mid-Croastown.....	722,122			
Total.....	335,839,073	16,963,693	1,068,026	16,213,919
BRONX SURFACE				
N. Y. City Interborough.....	12,458,144	² 2,062,676		
Pelham Park & City Island.....	375,753			
Southern Boulevard.....	4,464,100			
Union.....	51,523,009			
Westchester Electric.....	9,903,043		19,536	
Total.....	78,724,049	2,062,676	19,536	
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County.....	20,490,616			
Long Island Electric.....	4,166,612			
New York & Long Island.....	8,028,957		42,080	²⁰ 1,845,406
Ocean Electric.....	3,439,412			
New York & North Shore.....	1,937,875		20,480	²¹ 758,247
Manhattan & Queens, Receivers.....	4,682,452	⁶ 24,508	1,286,930	
Total.....	42,745,924	24,508	1,349,490	2,603,653
RICHMOND AND OTHER SURFACE				
Richmond Light & R. R.....	9,541,378	⁶ 78,381		²² 3,913
Staten Island Midland.....	5,903,320	⁶ 108,032		²² 6,762
Southfield Beach.....	316,412			
Total — Richmond.....	15,761,110	⁶ 186,413		¹⁰ 675
Manhattan Bridge 3-Cent Line.....		⁶ 252,263	5,664,940	
Bush Terminal.....				¹⁹ 39
Van Brunt St. & Erie Basin.....		⁶ 1,780,395		²⁴ 1,105,332
Marine.....	190,307			
Total — Misc. Brooklyn.....	190,307	² 2,032,658	5,664,940	1,105,371
Total.....	15,951,417	2,219,071	5,664,940	1,116,046
Grand total.....	1,951,089,546	29,714,344	11,751,244	87,389,163

¹ Average running track used as given on last double page of Table V. ² Regular, active and idle. ³ At 4. ⁴ The separate maxima of the subway and the elevated divisions are derived from provisional daily figures. ⁵ Of these, 30,640,425 were at 7, and 20,085,225 at 6.67. ⁶ At 3. ⁷ Includes 59,723, Bn. Hts.' share of 3-cent fares on Brooklyn Bridge locals. ⁸ Company's share of 2½-cent fares on Brooklyn Bridge locals. ⁹ Composed of 671,334 at 3½ and 1,344,718 at 1½. ¹⁰ Includes all traffic on Williamsburg Bridge locals. ¹¹ Composed of 408,537 at 2 and 12,819,368 at 1½. ¹² Includes 15,925, C. I. & B.'s share of 3-cent fares on Brooklyn Bridge

PASSENGER MOVEMENT, 1919

PASSENGERS		AVERAGE NUMBER OF REVENUE PASSENGERS PER —					Car-seat miles per revenue pas- senger
Total	Maximum in one day	Day	Mile of track ¹	Pas- senger car mile ²	Pas- senger car hour ³	Pas- senger car trip (round)	
809,335,658	3,081,691	2,217,358	2,734,796	4.80	80.38	96.88	10.22
461,147,058	1,882,343	1,263,417	2,619,856	5.14	94.70	112.81	9.94
348,188,600	1,205,099	953,941	2,903,507	4.41	66.96	81.61	10.60
86,050,815	393,780	235,756	5,106,873	9.76	181.38	75.78	4.41
895,386,473	—	2,453,114	2,862,580	5.04	84.92	94.35	9.66
305,021,402	1,155,859	835,675	1,460,900	6.28	84.94	110.78	10.69
171,385,484	621,518	469,849	775,711	6.98	55.67	64.55	6.17
13,227,905	58,727	36,241	3,913,581	19.99	167.54	64.89	1.09
26,859,162	117,538	73,587	426,675	5.81	48.27	55.68	7.19
37,713,088	210,145	103,323	798,161	6.89	59.69	79.98	6.59
1,846,764	29,753	5,060	239,839	9.11	72.89	53.33	5.19
99,222,186	388,658	271,842	705,856	6.44	52.56	59.79	6.48
6,715,812	79,924	18,399	335,120	4.80	53.71	25.79	11.34
861,991,803	—	1,813,676	984,700	6.56	66.36	77.69	8.32
227,488,065	868,680	650,652	1,665,998	9.35	65.08	97.24	4.25
17,200,651	66,401	47,125	740,450	8.22	58.57	85.67	5.40
5,340,619	18,712	14,632	1,668,943	6.69	47.33	43.52	5.08
48,501,069	169,177	132,880	1,432,400	10.35	78.48	126.56	4.89
8,780,844	34,325	24,057	871,981	7.19	46.92	38.63	4.66
33,792,901	159,218	92,583	1,732,081	13.62	93.47	112.47	3.58
18,258,440	64,569	50,023	1,163,899	21.09	121.02	81.94	1.69
722,122	4,052	1,979	145,589	5.13	27.10	21.70	4.61
370,084,711	—	1,013,931	1,462,381	9.82	68.54	94.10	4.22
14,520,820	65,594	39,783	469,474	7.04	62.28	57.63	6.17
875,753	6,199	1,030	114,559	5.10	31.08	28.75	5.09
4,464,100	21,182	12,230	461,644	6.62	62.97	78.92	6.80
51,523,009	243,597	141,159	427,541	6.95	61.61	65.79	6.75
9,922,579	55,034	27,185	287,694	4.94	43.24	35.68	8.71
80,806,261	—	221,387	406,307	6.61	58.48	58.44	6.87
20,490,616	107,206	56,139	279,164	4.44	43.41	46.22	9.16
4,166,612	26,019	11,415	165,145	4.93	49.93	84.95	8.24
9,916,443	57,258	27,168	239,817	5.66	67.82	155.68	7.35
3,439,412	38,460	9,423	396,246	7.67	69.25	87.97	6.40
2,716,802	14,982	7,443	72,097	4.70	50.27	58.72	10.18
5,993,890	29,720	16,422	325,578	6.01	61.25	80.13	8.82
46,723,575	—	128,010	228,198	5.06	51.73	65.23	8.51
9,623,672	55,894	26,366	320,469	7.24	59.39	67.05	6.39
6,018,114	47,856	16,488	195,711	4.49	41.64	56.09	8.72
316,412	9,009	867	100,768	13.46	109.22	42.02	3.32
15,553,198	—	45,721	219,669	6.82	61.67	61.77	7.21
5,917,903	22,370	16,212	1,357,157	13.72	116.18	55.00	3.49
39	12	—	11	0.28	0.54	1.05	140.51
2,885,727	11,200	7,906	1,243,848	13.59	90.20	37.77	2.84
190,807	N. R.	521	88,615	3.36	17.35	9.13	7.15
8,993,276	—	24,659	724,096	12.84	86.73	43.90	5.36
24,951,474	—	68,360	326,847	7.35	61.85	53.86	5.82
2,079,944,297	—	5,698,478	1,185,782	6.10	72.71	84.88	8.09

ocals. ¹⁴ Composed of 164,400 at 3½ and 424,780 at 1½. ¹⁵ Includes 23,888, Nassau's share of 3-cent fares on Brooklyn Bridge locals. ¹⁶ Composed of 269,598 at 3½ and 627,180 at 1½. ¹⁷ Excludes postoffice employees. ¹⁸ At 1½. ¹⁹ At 3½. ²⁰ At 2. ²¹ Composed of 614,712 at 3½, 1,104,872 at 10, 107,286 at 15, 13,265 at 20, and 5,271 at 25. ²² Composed of 399,283 at 6, 38,071 at 7, 306,610 at 10, and 14,283 at 15. ²³ At 4½. ²⁴ The figure tabulated is computed on the basis of 365 days, the average for the actual number of days of operation being 245.3. ²⁵ At 1½.

TABLE VI. Traffic statistics:

OPERATING STREET RAILWAYS	AMOUNT OF FARES	
	Total	Average per revenue passenger (cents)
Interborough Rapid Transit.....	\$40,445,851 72	5.00
Subway division.....	23,043,791 27	5.00
Elevated division.....	17,402,060 45	5.00
Hudson & Manhattan.....	5,268,714 03	6.12
Total.....	\$45,714,565 75	5.11
BROOKLYN RAPID TRANSIT		
New York Consolidated, Receiver.....	\$15,255,720 12	5.00
Brooklyn Heights.....	8,414,291 92	4.91
Bridge operating ¹	221,826 99	1.68
Brooklyn, Queens Co. & Sub.....	1,333,522 41	4.96
Coney Island & Brooklyn.....	1,838,957 64	4.88
Coney Island & Gravesend.....	91,105 08	1.93
Nassau Electric.....	4,883,379 26	4.92
South Brooklyn.....	336,492 89	5.01
Total.....	\$32,375,296 21	4.89
MANHATTAN SURFACE		
New York Railways, Receiver.....	\$11,606,853 15	4.89
Second Avenue, Receiver.....	826,628 79	4.81
Brooklyn & North River.....	191,850 23	3.59
Third Avenue.....	2,395,407 57	4.94
Dry Dock, E. B'way & B.....	438,979 62	5.00
42d St., Manh. & St. N. Ave.....	1,664,579 63	4.93
Belt Line.....	528,391 78	2.89
Mid-Crosstown.....	36,106 10	5.00
Total.....	\$17,688,796 87	4.78
BRONX SURFACE		
N. Y. City Interborough.....	\$705,414 24	4.86
Pelham Park & City Island.....	18,787 65	5.00
Southern Boulevard.....	223,205 00	5.00
Union.....	2,576,150 43	5.00
Westchester Electric.....	496,690 43	5.01
Total.....	\$4,020,247 82	4.98
QUEENS SURFACE (EXCL. B. R. T.)		
New York & Queens County.....	\$1,024,530 83	5.00
Long Island Electric.....	208,330 60	5.00
New York & Long Island.....	556,102 40	5.61
Ocean Electric.....	171,970 82	5.00
New York & North Shore.....	156,831 15	5.77
Manhattan & Queens, Receivers.....	267,031 09	4.46
Total.....	\$2,384,796 89	5.10
RICHMOND AND OTHER SURFACE		
Richmond Light & R. R.....	\$480,380 22	4.99
Staten Island Midland.....	299,791 57	4.98
Southfield Beach.....	15,820 60	5.00
Total — Richmond.....	795,992 39	4.99
Manhattan Bridge 3-Cent Line.....	149,191 39	2.52
Bush Terminal.....	0 78	2.00
Van Brunt St. & Erie Basin.....	70,769 37	2.45
Marine.....	9,515 35	5.00
Total — Misc. Brooklyn.....	229,478 89	2.55
Total.....	\$1,025,469 28	4.11
Grand total.....	\$103,209,172 82	4.96

¹ Includes 8 localities where joint-rate tickets are interchanged with N. Y. City Interborough.
² Includes 9 car-line stopping points where joint-rate tickets are interchanged with N. Y. City Interborough.
³ The Interborough transfers are not included in totals because not representative of transfer movement on its lines, almost entirely taking place without slips. Most of the transfer movement on the N. Y. Consolidated is also without slips.
⁴ Includes 5 car-line stopping points where joint-rate tickets are interchanged with N. Y. City Interborough.
⁵ Collected at 149th street station from Third Avenue Elevated passengers.
⁶ Includes 4 car-line stopping points where joint-rate tickets are interchanged with N. Y. City Interborough.
⁷ Collected at 149th street station from Subway Division passengers.
⁸ Includes \$56,530.43 from Brooklyn Bridge local passenger fares, and \$12,028.14 postoffice revenue.
⁹ Includes 1 point where joint-rate tickets

Passenger movement, 1919 — Concluded

NUMBER OF TRANSFER POINTS		Number of transfers collected	Revenue and transfer passengers combined	RATIO (PER CENT) OF TRANSFERS TO —		Passengers (employees and others) carried free
Localities (for each company)	Stopping points (for each car line)			Revenue and transfer passengers combined	Revenue pas- sengers	
18	12	\$1,099,447	\$809,386,658	—	—	N. R.
19	6	10,619,439	461,147,058	—	—	N. R.
	6	10,480,008	348,188,600	—	—	N. R.
			86,050,815	—	—	N. R.
9	12	[21,099,447]	\$895,386,473	—	—	—
12	14	\$3,271,438	\$306,292,840	1.06	1.07	897,342
234	533	78,966,966	280,265,470	31.52	46.02	1,111,076
			13,227,905	—	—	N. R.
78	112	16,059,119	42,918,281	37.42	59.79	177,148
62	94	15,094,226	52,807,414	28.58	40.02	291,255
3	3	408,728	2,255,492	18.12	22.13	18,386
179	326	48,199,947	147,422,133	32.70	48.58	707,220
4	12	258,873	6,974,685	.71	3.85	26,627
572	1,094	162,162,417	824,154,220	19.68	24.50	—
118	272	73,154,415	310,642,480	23.55	30.80	N. R.
7	13	750,976	17,951,627	4.18	4.37	N. R.
14	14	3,777,187	9,117,806	41.43	70.73	N. R.
13	22	6,390,879	54,891,948	11.64	13.18	N. R.
13	18	1,462,694	10,243,538	14.28	16.66	N. R.
18	27	5,254,096	39,046,997	13.46	15.55	N. R.
20	22	407,375	18,665,815	2.18	2.23	N. R.
5	5	300,094	1,022,216	29.36	41.56	N. R.
208	393	91,497,716	461,582,427	19.82	24.72	—
26	51	4,567,330	19,088,150	23.93	31.45	N. R.
			375,753	—	—	N. R.
11	11	2,301,472	6,765,572	34.02	51.56	N. R.
55	121	21,757,670	73,280,679	29.69	42.23	N. R.
19	39	2,543,506	12,466,084	20.40	25.63	N. R.
121	222	31,169,977	111,976,238	27.84	38.57	—
14	46	6,088,526	26,529,142	22.76	29.47	N. R.
2	3	201,993	4,368,005	4.61	4.83	N. R.
2	4	87,596	10,004,039	0.88	0.88	N. R.
			2,439,412	—	—	27,316
2	4	127,168	2,843,770	4.47	4.68	26,823
			5,993,890	—	—	22,689
20	57	6,454,683	53,178,258	12.14	13.81	—
12	20	2,053,277	11,676,949	17.58	21.34	92,530
11	19	1,069,720	7,077,834	14.97	17.61	58,129
			316,412	—	—	516
23	39	5,112,997	19,071,186	16.32	19.61	151,174
			5,917,203	—	—	16,410
			89	—	—	N. R.
1	1		2,885,727	—	—	3,436
			190,307	—	—	N. R.
1	1		8,993,876	—	—	N. R.
24	40	3,112,997	28,064,471	11.09	12.48	—
954	1,818	\$294,397,790	\$2,374,342,087	12.40	14.15	—

are interchanged between B. R. T. lines and Van Brunt St. & Erie Basin. ¹⁰ Includes all traffic on Williamsburg Bridge locals. ¹¹ Includes \$15,074.80 from Brooklyn Bridge local passenger fares, and \$2,683.30 post-office revenue. ¹² Includes \$100.56 postoffice revenue. ¹³ Includes 7 localities where joint-rate tickets are interchanged with the I. R. T., of which three are also localities where free transfers are interchanged with other surface lines. ¹⁴ Includes 11 car-line stopping points where joint-rate tickets are issued to I. R. T. lines, of which 4 are also stopping points where free transfers are interchanged with other surface lines. ¹⁵ Includes \$1,040.96 postoffice revenue. ¹⁶ Includes \$774.48 for 38,724 joint-rate tickets at 2 cents each which were issued but not used.

TABLE VII. TRAFFIC STATISTICS: CAR AND PASSENGER MOVEMENT

OPERATING STREET RAILWAYS	July	August	September	October	November
Interborough Rapid Transit	61,348,898	57,158,985	59,745,874	62,480,554	65,189,573
Rapid Transit (Subway div.)	31,063,192	27,128,496	31,079,379	33,264,678	36,729,119
Manhattan (Elevated div.)	30,285,706	30,030,489	28,665,995	29,195,876	28,460,454
Hudson & Manhattan	6,246,060	6,250,866	6,455,652	6,300,489	6,874,486
Total	67,594,958	63,409,851	66,200,926	68,781,043	72,064,059
BROOKLYN RAPID TRANSIT					
New York Consolidated, Receiver	27,998,781	27,742,691	23,647,843	22,947,302	22,895,568
Brooklyn Heights	13,571,942	13,384,150	13,077,180	12,709,808	12,964,546
Bridge Operating	1,074,240	1,031,855	1,049,872	1,046,689	1,096,026
Brooklyn Queens Co. & Sub.	2,183,618	2,170,848	2,103,243	1,914,843	1,924,248
Coney Island & Brooklyn	3,806,138	3,699,969	2,819,552	2,555,134	2,572,157
Coney Island & Gravesend	371,427	398,441	163,487	58,527	48,414
Nassau Electric	8,089,113	8,099,395	7,482,316	7,145,902	7,271,837
South Brooklyn	1,300,375	1,216,794	524,271	349,850	324,346
Total	58,400,634	57,744,143	50,867,764	48,728,055	49,097,142
MANHATTAN SURFACE					
New York Railways, Receiver	18,187,251	18,579,403	18,958,929	18,654,591	18,015,135
Second Avenue, Receiver	1,641,808	1,654,570	1,557,325	1,399,112	1,217,010
Brooklyn & North River	461,771	462,065	441,628	434,219	403,747
Third Avenue	4,125,414	3,839,484	3,952,916	3,805,727	3,789,881
Dry Dock, E. B'way & B.	681,906	673,677	650,706	673,905	664,215
42d St., Manh. & St. N. Ave.	2,828,136	2,855,903	2,919,201	2,606,917	2,480,744
Belt Line	1,409,459	1,404,228	1,471,533	1,433,831	1,392,228
Mid-Crosstown	80,516	66,094	64,276	46,330	44,048
Total	29,416,261	29,535,424	30,016,514	29,054,632	27,977,008
BRONX SURFACE					
N. Y. City Interborough	1,208,191	1,193,583	1,195,922	1,127,374	1,109,735
Felham Park & City Island	54,788	80,274	49,527	26,575	24,169
Southern Boulevard	334,213	325,280	362,844	369,833	357,978
Union	4,549,218	4,460,920	4,273,123	4,036,888	3,876,160
Westchester Electric	1,036,875	1,033,733	864,449	656,451	685,097
Total	7,183,285	7,073,790	6,745,865	6,217,121	6,053,139
QUEENS SURFACE (EXCL. B. R. T.)					
New York & Queens County	1,788,747	1,821,776	1,836,849	1,627,161	1,562,336
Long Island Electric	483,593	488,489	398,145	286,547	261,139
New York & Long Island	923,251	923,700	996,366	759,534	765,704
Ocean Electric	605,556	653,955	357,825	156,033	125,703
New York & North Shore	271,702	252,365	271,797	222,057	213,422
Manhattan & Queens, Receivers	536,081	555,204	564,746	528,511	495,400
Total	4,603,930	4,695,489	4,425,728	3,579,843	3,423,704
RICHMOND AND OTHER SURFACE					
Richmond Light & R. R.	935,776	876,717	724,538	650,127	659,397
Staten Island Midland	624,617	582,624	467,150	406,020	399,135
Southfield Beach	102,487	115,325	37,436	(1)	(1)
Total — Richmond	1,662,880	1,574,666	1,229,124	1,056,147	1,058,532
Manhattan Bridge 3-Cent Line	474,861	484,793	487,184	477,664	488,232
Bush Terminal	39	39			
Van Brunt St. & Erie Basin	266,532	278,108	235,286	231,394	219,188
Marine	41,856	64,720	15,064	5,823	4,572
Total — Misc. Brooklyn	785,288	887,621	737,534	714,881	711,999
Total	2,446,168	2,402,287	1,996,658	1,771,028	1,770,524
Grand total	169,645,236	164,860,984	160,253,455	158,111,722	160,385,576

¹ Respondent operated cars during only five months of the year.

BY MONTHS, YEAR ENDED JUNE 30, 1919: (A) Revenue passengers

December	January	February	March	April	May	June	Total, year
70,780,818	71,479,979	65,885,830	74,785,688	75,871,535	75,465,737	70,483,054	809,535,658
41,373,675	42,957,191	39,748,613	45,361,853	45,724,974	45,399,450	41,516,538	461,147,058
29,507,138	28,522,788	25,537,217	29,863,773	29,546,361	30,166,287	28,906,516	348,188,600
7,540,618	7,898,291	6,848,225	8,462,600	7,914,065	7,867,001	7,392,462	86,050,815
78,321,431	79,378,270	72,134,055	83,188,226	83,185,400	83,332,738	77,815,516	895,386,473
24,437,858	24,409,485	22,343,580	25,706,046	26,420,499	28,090,025	28,381,724	305,021,402
14,060,097	14,199,108	13,202,386	15,287,861	15,644,061	16,791,854	16,492,491	171,385,484
1,152,141	1,162,264	1,043,724	1,156,225	1,147,244	1,185,187	1,082,438	13,227,905
2,114,894	2,094,703	2,011,215	2,393,191	2,491,300	2,731,601	2,720,368	26,859,162
2,801,559	2,790,979	2,591,382	2,986,560	3,148,245	3,821,570	4,119,843	37,713,088
56,393	59,290	59,429	78,068	92,351	162,882	298,055	1,846,764
7,957,067	8,018,237	7,530,296	8,705,717	8,969,311	9,885,329	10,067,666	99,222,186
383,982	438,803	407,123	339,951	234,733	377,622	817,962	6,715,812
52,963,991	53,172,869	49,189,135	56,653,619	58,147,744	63,046,160	63,980,547	661,991,803
19,581,736	19,227,843	18,330,652	21,663,629	21,857,713	22,606,821	21,822,362	237,488,065
1,274,762	1,222,977	1,127,643	1,309,359	1,383,002	1,654,258	1,758,825	17,200,651
425,309	422,682	382,857	450,010	482,052	487,561	486,718	5,340,619
4,026,061	3,841,849	3,637,045	4,176,570	4,267,367	4,576,843	4,491,912	48,501,069
717,666	709,937	672,350	789,746	821,838	861,470	864,028	8,780,844
2,650,256	2,584,828	2,557,911	2,902,218	3,014,024	3,202,563	3,190,201	33,792,901
1,479,992	1,496,978	1,413,573	1,638,756	1,709,259	1,792,431	1,616,172	18,258,440
48,273	47,452	49,433	63,676	67,573	72,267	72,184	722,122
30,204,054	29,553,946	28,171,464	32,993,964	33,602,828	35,256,214	34,302,402	370,084,711
1,177,376	1,144,771	1,057,612	1,229,099	1,271,743	1,415,585	1,389,919	14,520,820
23,899	22,015	20,784	21,891	21,341	24,221	26,269	375,753
372,424	356,048	324,899	370,357	394,505	440,464	455,255	4,464,100
4,104,820	3,914,630	3,602,503	4,169,732	4,405,123	4,968,773	5,161,119	51,523,009
720,501	700,707	655,586	765,619	800,640	973,549	1,029,372	9,922,579
6,399,020	6,138,171	5,661,384	6,556,608	6,893,352	7,822,592	8,061,934	80,806,261
1,597,958	1,541,571	1,411,778	1,644,072	1,704,028	1,967,944	1,991,396	20,490,616
272,165	258,153	244,948	282,595	302,609	411,258	476,971	4,166,612
819,865	730,942	627,362	750,500	822,940	890,903	905,376	9,916,443
126,825	139,458	124,691	153,383	189,908	305,507	500,568	3,439,412
209,386	186,482	181,106	203,953	215,419	240,718	248,223	2,716,602
473,875	447,266	400,477	456,111	476,429	543,146	516,644	5,993,890
3,500,046	3,303,872	2,990,362	3,490,614	3,711,333	4,359,476	4,639,178	46,723,575
737,012	732,914	711,224	840,212	837,723	930,158	987,874	9,623,672
422,733	405,991	396,467	474,639	511,450	606,732	690,556	6,018,114
(1)	(1)	(1)	(1)	(1)	10,050	51,114	316,412
1,169,745	1,158,905	1,107,691	1,314,861	1,349,175	1,546,940	1,789,544	15,968,198
518,786	492,339	438,556	494,995	523,707	530,160	505,926	5,917,203
229,474	210,150	206,316	218,613	247,116	263,187	280,363	2,885,727
4,703	4,993	4,743	6,043	6,448	9,562	21,790	190,307
758,963	707,472	649,615	719,651	777,271	808,909	808,079	8,893,276
1,912,708	1,846,377	1,757,306	2,034,502	2,126,444	2,349,849	2,537,623	24,951,474
173,301,250	173,393,505	159,903,706	184,917,533	187,667,101	196,167,029	191,337,200	2,079,944,297

TABLE VII. Traffic statistics: Car and passenger movement by months.

OPERATING STREET RAILWAYS	July	August	September	October	November
Interborough Rapid Transit.....	\$3,065,285 87	\$2,856,090 08	\$2,985,568 13	\$3,121,426 25	\$3,267,881 19
Rapid Transit (Subway div.).....	1,551,950 66	1,355,525 78	1,552,987 50	1,062,281 13	1,835,398 82
Manhattan (Elevated div.).....	1,513,235 21	1,500,564 24	1,432,580 54	1,456,145 12	1,422,482 37
Hudson & Manhattan.....	351,887 69	351,861 25	366,426 23	358,145 33	393,886 16
Total.....	\$3,417,173 56	\$3,207,951 27	\$3,351,994 36	\$3,479,571 56	\$3,651,767 35
BROOKLYN RAPID TRANSIT					
New York Consolidated, Receiver.....	\$1,400,326 55	\$1,387,522 10	\$1,182,779 65	\$1,147,752 62	\$1,145,165 92
Brooklyn Heights.....	664,057 71	654,814 71	641,009 49	623,694 71	636,217 12
Bridge Operating.....	18,014 20	17,307 99	17,603 28	17,551 06	18,380 59
Brooklyn, Queens Co. & Sub.....	108,419 71	107,461 05	104,414 36	95,246 71	96,630 23
Coney Island & Brooklyn.....	185,107 47	179,487 80	137,262 04	124,406 84	125,294 16
Coney Island & Gravesend.....	18,375 27	19,666 92	8,046 94	2,880 27	2,385 95
Nassau Electric.....	396,562 38	396,585 78	367,802 55	351,712 84	357,989 94
South Brooklyn.....	65,117 38	60,945 73	26,283 49	17,555 84	16,276 65
Total.....	\$2,855,980 67	\$2,824,092 08	\$2,485,202 10	\$2,380,900 91	\$2,397,340 56
MANHATTAN SURFACE					
New York Railways, Receiver.....	\$884,949 35	\$905,532 85	\$926,583 97	\$913,117 69	\$881,603 45
Second Avenue, Receiver.....	79,374 46	80,004 46	75,072 63	67,134 28	58,273 26
Brooklyn & North River.....	16,482 32	16,706 55	15,917 53	15,529 19	14,412 36
Third Avenue.....	203,979 09	189,870 85	196,440 61	187,845 55	185,678 26
Dry Dock, E. B'way & B.....	34,087 83	33,677 18	32,529 33	33,689 58	33,206 55
42d St., Manh. & St. N. Ave.....	139,612 30	141,140 97	144,193 19	126,254 65	122,037 24
Belt Line.....	42,574 90	42,859 62	48,686 54	41,272 03	39,921 45
Mid-Crosstown.....	4,025 80	3,304 70	3,213 80	2,316 50	2,202 40
Total.....	\$1,405,086 05	\$1,413,117 18	\$1,436,637 50	\$1,389,159 47	\$1,337,334 97
BRONX SURFACE					
N. Y. City Interborough.....	\$58,271 01	\$57,843 10	\$58,105 83	\$54,802 06	\$53,903 08
Pelham Park & City Island.....	2,739 40	3,013 70	2,476 35	1,328 75	1,208 45
Southern Boulevard.....	16,710 65	16,264 00	18,142 26	18,491 65	17,898 90
Union.....	227,460 90	223,046 00	213,656 15	201,822 40	193,830 00
Westchester Electric.....	51,846 05	51,704 60	43,219 46	32,877 61	34,372 43
Total.....	\$357,028 01	\$351,871 40	\$335,569 99	\$309,322 47	\$301,212 86
QUEENS SURFACE (EXCL. B. R. T.)					
New York & Queens County.....	\$89,187 35	\$91,088 80	\$91,840 20	\$81,360 30	\$78,116 80
Long Island Electric.....	24,179 65	24,424 45	19,907 25	14,327 35	13,056 95
New York & Long Island.....	53,178 60	53,252 95	57,734 85	41,700 10	41,481 90
Ocean Electric.....	30,277 91	32,697 77	17,891 29	7,801 65	6,285 18
New York & North Shore.....	15,766 98	14,599 10	15,795 14	12,768 41	12,169 14
Manhattan & Queens, Receivers.....	23,849 49	24,459 30	24,521 41	23,119 12	21,727 42
Total.....	\$236,439 98	\$240,522 37	\$227,990 14	\$181,076 93	\$172,837 39
RICHMOND AND OTHER SURFACE					
Richmond Light & R. R.....	\$46,787 23	\$43,833 98	\$36,171 08	\$32,435 68	\$32,905 72
Staten Island Midland.....	31,228 14	29,128 60	24,771 00	20,197 18	19,859 04
Southfield Beach.....	5,124 35	5,766 25	1,871 80		
Total — Richmond.....	83,139 72	78,728 83	62,813 88	52,632 86	52,764 76
Manhattan Bridge 3-Cent Line.....	11,966 58	12,220 19	12,279 90	12,044 93	12,307 47
Bush Terminal.....	0 78				
Van Brunt St. & Erie Basin.....	6,495 98	6,778 98	5,805 35	5,774 49	5,493 06
Marine.....	2,092 80	3,236 00	753 20	291 15	228 60
Total — Misc. Brooklyn.....	20,568 14	22,235 17	18,858 45	18,110 57	18,019 13
Total.....	\$103,695 86	\$100,964 00	\$81,652 33	\$70,743 43	\$70,783 89
Grand total.....	\$8,375,404 13	\$8,138,518 30	\$7,919,076 42	\$7,810,674 79	\$7,931,277 02

STREET RAILWAY COMPANIES

93

Year ended June 30, 1919: (B) Passenger earnings

December	January	February	March	April	May	June	Total, year
\$5,457,881 17	\$5,572,878 91	\$5,868,696 79	\$5,734,473 05	\$5,761,810 14	\$5,771,845 59	\$5,519,510 65	\$40,445,881 78
1,082,472 72	2,146,633 85	1,986,376 08	2,266,800 42	2,284,965 81	2,263,751 01	2,074,717 40	23,043,791 27
1,474,818 45	1,425,639 06	1,376,420 71	1,467,672 61	1,476,814 33	1,507,794 58	1,444,793 23	17,402,060 45
614,768 63	490,416 59	418,897 06	514,825 32	485,327 87	480,865 51	451,406 39	5,268,714 03
\$4,152,089 80	\$4,052,689 50	\$3,681,593 85	\$4,249,298 35	\$4,247,138 01	\$4,252,411 10	\$3,970,917 02	\$45,714,565 75
\$1,232,280 40	\$1,220,861 74	\$1,117,566 51	\$1,285,689 79	\$1,321,412 45	\$1,404,888 71	\$1,419,473 68	\$15,255,730 12
686,965 60	607,422 99	649,076 27	751,299 27	768,998 29	826,636 85	811,075 91	8,414,291 92
19,236 04	19,466 16	17,500 57	19,384 99	19,234 75	19,874 00	18,154 24	221,826 80
104,966 13	104,037 37	99,974 99	118,934 19	123,735 30	135,679 13	134,993 24	1,333,522 41
136,447 49	136,113 05	126,510 06	145,753 73	153,682 37	187,147 71	201,744 92	1,838,957 64
2,766 40	2,904 32	2,914 22	3,837 60	4,552 16	8,040 34	14,734 69	91,105 06
391,728 69	395,058 85	371,777 17	428,969 54	441,791 76	487,442 11	496,157 35	4,883,379 26
19,259 92	21,986 35	20,410 85	17,035 34	11,758 81	18,909 21	40,943 32	336,492 89
\$2,586,793 67	\$2,567,889 83	\$2,405,230 64	\$2,770,904 45	\$2,845,165 89	\$3,088,618 06	\$3,137,277 35	\$32,375,296 21
\$958,325 90	\$940,955 85	\$896,845 76	\$1,060,628 67	\$1,068,848 71	\$1,103,740 11	\$1,065,690 84	\$11,606,853 15
61,073 34	58,451 97	53,918 17	62,673 89	66,203 72	79,613 98	84,834 63	826,628 79
15,171 76	14,953 53	13,664 45	16,259 68	17,425 27	17,635 79	17,641 80	191,850 23
186,762 92	180,589 83	179,552 60	206,233 47	210,664 99	225,936 87	221,883 13	2,365,407 57
35,477 17	35,461 12	33,614 36	39,482 20	41,087 10	43,068 13	43,199 07	438,979 62
130,361 77	127,137 02	126,006 93	142,975 56	148,282 00	157,522 81	157,065 19	1,664,579 63
42,111 94	42,533 23	40,386 89	47,609 49	49,063 62	50,596 17	45,776 10	528,391 78
2,413 65	2,372 60	2,471 65	3,182 80	3,378 65	3,613 35	3,609 20	36,106 10
\$1,444,008 45	\$1,411,425 15	\$1,346,460 61	\$1,579,046 76	\$1,604,954 06	\$1,681,776 71	\$1,639,699 96	\$17,688,796 87
\$57,185 23	\$55,515 19	\$51,318 63	\$50,689 46	\$61,867 34	\$69,039 31	\$67,874 00	\$705,414 24
1,194 95	1,100 75	1,039 20	1,094 55	1,067 05	1,211 05	1,313 45	18,787 65
18,621 20	17,902 40	16,244 95	18,517 85	19,725 25	22,023 20	22,762 75	223,205 00
205,241 00	195,731 50	180,125 15	208,486 60	220,256 15	248,438 65	258,055 95	2,576,150 45
36,053 49	35,140 42	32,850 37	38,329 80	40,088 57	48,729 03	51,478 65	496,690 48
\$318,295 87	\$305,290 26	\$281,578 30	\$326,118 26	\$343,004 36	\$389,441 24	\$401,484 80	\$4,020,247 82
\$79,686 80	\$77,279 68	\$70,588 90	\$81,927 85	\$85,477 15	\$98,397 20	\$99,569 80	\$1,024,530 83
12,608 25	12,907 65	12,247 40	14,129 75	15,130 45	20,562 90	23,848 55	208,330 60
44,353 05	39,503 35	34,092 25	41,961 40	46,759 55	50,541 25	51,543 15	556,102 40
6,341 25	6,972 90	6,234 55	7,666 15	9,495 40	15,275 35	25,028 42	171,970 82
11,960 80	10,727 17	10,598 37	11,806 53	12,355 49	13,934 39	14,337 63	156,831 15
20,897 31	19,783 54	17,873 80	20,463 97	21,609 68	24,828 91	23,607 34	267,031 06
\$176,966 46	\$167,174 29	\$151,635 07	\$177,958 65	\$190,730 72	\$223,540 00	\$228,024 89	\$2,384,796 89
\$36,781 55	\$36,570 70	\$35,471 22	\$41,904 23	\$41,801 25	\$46,404 51	\$49,313 07	\$480,380 22
21,035 96	20,191 11	19,698 90	23,598 48	25,467 23	30,204 62	34,411 31	299,791 57
57,817 51	66,761 81	55,170 18	65,508 71	67,898 48	502 50	2,555 70	15,820 60
13,076 83	12,409 10	11,053 21	12,480 99	13,202 91	77,111 63	12,770 58	795,968 59
5,644 09	5,045 42	4,972 75	5,207 11	6,109 03	6,502 05	6,951 09	70,769 37
235 15	249 15	237 15	302 15	322 40	478 10	1,089 50	9,515 35
18,866 04	17,703 67	16,863 11	17,990 85	19,634 34	20,559 85	20,811 17	229,476 89
\$76,772 55	\$74,465 48	\$71,433 23	\$83,492 96	\$86,902 82	\$97,471 48	\$107,091 25	\$1,025,469 28
\$5,754,886 80	\$5,605,934 51	\$7,937,931 70	\$9,186,819 43	\$9,317,895 86	\$9,733,253 59	\$9,494,495 27	\$103,209,172 82

TABLE VII. Traffic statistics: Car and passenger movement

OPERATING STREET RAILWAYS	July	August	September	October	November
Interborough Rapid Transit.....	N. R.	N. R.	N. R.	N. R.	N. R.
Rapid Transit (Subway div.).....	N. R.	N. R.	N. R.	N. R.	N. R.
Manhattan (Elevated div.).....	N. R.	N. R.	N. R.	N. R.	N. R.
Hudson & Manhattan.....					
BROOKLYN RAPID TRANSIT					
New York Consolidated, Receiver ¹	576,933	476,628	288,234	219,664	188,841
Brooklyn Heights.....	7,128,407	6,958,275	6,297,696	5,890,517	5,706,262
Bridge Operating.....					
Brooklyn, Queens Co. & Sub.....	1,486,634	1,395,883	1,303,276	1,163,759	1,143,345
Coney Island & Brooklyn.....	1,350,021	1,308,903	1,187,636	1,150,741	1,093,262
Coney Island & Gravesend.....	99,431	110,976	35,150	9,340	8,349
Nassau Electric.....	4,162,263	4,060,106	3,546,888	3,544,562	3,501,998
South Brooklyn.....	19,165	15,116	17,038	15,673	13,251
Total.....	14,822,854	14,325,887	12,675,683	11,984,256	11,655,308
MANHATTAN SURFACE					
New York Railways, Receiver.....	5,936,884	6,062,676	6,062,186	5,961,399	5,580,111
Second Avenue, Receiver.....	78,990	79,046	70,880	64,008	53,516
Brooklyn & North River.....	335,643	333,011	305,662	298,165	287,479
Third Avenue.....	652,805	535,732	548,592	508,033	485,394
Dry Dock, E. B'way & B.....	135,102	128,824	114,604	118,615	110,220
42d St., Manh. & St. N. Ave.....	507,398	485,017	483,499	426,158	396,046
Belt Line.....	60,071	51,885	41,707	33,225	25,541
Mid-Crostown.....	35,249	31,937	27,229	22,348	19,456
Total.....	7,742,142	7,698,128	7,654,359	7,431,951	6,957,763
BRONX SURFACE					
N. Y. City Interborough.....	432,699	427,294	404,137	394,174	354,530
Pelham Park & City Island.....					
Southern Boulevard.....	213,431	217,010	204,782	193,443	171,319
Union.....	2,379,009	2,297,961	1,964,108	1,751,343	1,603,003
Westchester Electric.....	387,527	400,443	250,276	154,661	153,759
Total.....	3,412,666	3,342,708	2,823,303	2,483,621	2,282,611
QUEENS SURFACE (EXCL. B. R. T.)					
New York & Queens County.....	568,145	579,461	538,528	496,242	459,520
Long Island Electric.....	31,148	31,087	19,714	13,234	10,048
New York & Long Island.....	7,908	8,552	6,716	6,290	6,246
Ocean Electric.....					
New York & North Shore.....	15,340	14,037	12,696	8,799	8,840
Manhattan & Queens, Receivers.....					
Total.....	622,541	633,137	577,644	514,565	484,654
RICHMOND AND OTHER SURFACE					
Richmond Light & R. R.....	252,993	245,903	175,268	133,827	124,651
Staten Island Midland.....	172,133	174,695	87,639	58,444	54,095
Southfield Beach.....					
Total — Richmond.....	425,126	420,598	262,907	192,271	178,746
Manhattan Bridge 3-Cent Line.....					
Bush Terminal.....					
Van Brunt St. & Erie Basin.....					
Marine.....					
Total — Misc. Brooklyn.....					
Total.....	425,126	420,598	262,957	192,271	178,746
Grand total ¹	27,025,329	26,420,458	23,993,951	22,606,664	21,559,082

¹ Transfers collected at 149th street and Third avenue only. Elsewhere transfer is without slips. Not included in grand total because only small part of total transfer movement of Interborough.

STREET RAILWAY COMPANIES

by months, year ended June 30, 1919: (C) Transfers

December	January	February	March	April	May	June	Total, year
N. R. N. R. N. R.	N. R. N. R. N. R.	N. R. N. R. N. R.	N. R. N. R. N. R.	N. R. N. R. N. R.	N. R. N. R. N. R.	N. R. N. R. N. R.	[87,098 10,619 10,480]
201,628 6,034,016	194,389 6,157,555	180,668 5,787,853	212,906 6,676,717	241,722 6,915,833	253,838 7,650,654	235,987 7,676,311	3,277,866
1,247,272 1,170,826 7,742 3,725,184 14,660	1,228,935 1,181,878 7,695 3,792,920 20,204	1,160,733 1,090,950 7,898 3,592,023 19,858	1,350,968 1,247,203 10,670 4,144,043 36,606	1,421,162 1,306,881 14,085 4,287,888 47,403	1,572,084 1,498,247 30,126 4,840,863 38,624	1,585,068 1,507,878 67,266 5,001,229 1,275	16,080,000 15,090,000 400,000 48,190,000 230,000
12,401,328	12,583,576	11,839,983	13,679,113	14,234,974	15,884,436	16,075,014	162,160,000
6,037,228 55,629 303,952 492,499 120,114 423,425 25,048 21,416	5,987,726 53,351 301,878 477,006 119,214 417,715 26,647 21,255	5,619,840 48,506 273,863 450,118 107,153 360,112 26,006 19,965	6,429,409 54,682 315,641 513,388 122,089 403,562 28,493 25,303	6,425,678 57,921 334,166 521,781 121,918 403,246 28,220 25,552	6,625,346 65,741 343,233 591,595 130,785 469,006 29,536 24,568	6,435,932 68,706 344,494 613,936 134,106 478,912 30,996 25,816	73,150,000 78,000,000 3,770,000 6,390,000 1,460,000 5,250,000 400,000 300,000
7,479,311	7,404,792	6,905,563	7,892,517	7,918,482	8,279,810	8,132,898	91,490,000
360,189 172,605 1,596,902 144,627	341,664 163,722 1,488,559 136,216	310,651 144,233 1,348,832 127,990	361,909 171,765 1,553,347 149,979	356,294 187,110 1,653,937 164,538	412,276 229,550 2,023,850 213,289	421,513 232,502 2,096,819 260,200	4,560,000 2,300,000 21,750,000 2,540,000
2,274,323	2,130,161	1,931,706	2,237,000	2,361,879	2,878,965	3,011,034	31,160,000
454,425 9,329 6,947	441,271 9,896 7,267	400,179 9,186 7,315	459,091 11,294 6,936	486,625 12,373 7,630	580,936 18,730 8,107	584,103 24,754 7,682	6,030,000 24,754,000 8,000,000
9,091	8,420	7,979	9,143	10,001	11,334	11,498	12,000,000
480,392	466,854	424,659	486,464	516,629	619,107	628,037	6,450,000
133,659 51,949	136,037 51,479	133,077 50,200	157,809 70,450	165,452 75,702	191,294 100,693	203,307 112,191	2,050,000 1,050,000
185,608	187,516	183,277	228,259	241,154	291,987	315,498	3,110,000
185,608	187,516	183,277	228,259	241,154	291,987	315,498	3,110,000
22,820,962	22,772,899	21,285,188	24,523,353	25,273,118	27,954,305	28,162,481	294,390,000

* Most of the transfer movement on the New York Consolidated is without slips.
 * See notes 1 and 2.

TABLE VII. Traffic statistics: Car and passenger movement

OPERATING STREET RAILWAYS	July	August	September	October	November
Interborough Rapid Transit.....	759,148	778,977	779,898	881,830	853,189
Rapid Transit (Subway div.).....	323,970	338,968	365,393	437,158	406,785
Manhattan (Elevated div.).....	432,178	440,009	414,505	444,072	426,404
Hudson and Manhattan.....	37,838	37,265	36,310	39,244	38,395
Total.....	793,986	816,242	816,208	920,474	871,584
BROOKLYN RAPID TRANSIT					
New York Consolidated, Receiver.....	209,418	307,945	275,088	289,997	273,572
Brooklyn Heights.....	289,446	243,084	215,801	214,910	223,079
Bridges Operating.....	7,264	6,880	6,808	6,490	5,914
Brooklyn, Queens Co. & Sub.....	49,719	45,973	40,176	37,697	39,513
Coney Island & Brooklyn.....	56,777	53,945	46,101	44,170	44,781
Coney Island & Gravesend.....	3,690	3,910	2,192	1,598	1,469
Naamoo Electric.....	190,293	183,094	133,799	130,912	135,888
South Brooklyn.....	18,062	18,425	10,550	8,840	8,615
Total.....	864,669	833,226	730,015	734,614	732,831
MANHATTAN SURFACE					
New York Railways, Receiver.....	260,261	267,708	295,982	296,842	285,906
Second Avenue, Receiver.....	25,339	25,651	23,096	24,122	24,019
Brooklyn & North River.....	9,640	9,649	9,397	9,957	9,095
Third Avenue.....	56,288	60,051	50,470	50,369	49,427
Dry Dock, E. B'way & B.....	15,607	15,526	14,809	15,203	14,950
42d St., Manh. & St. N. Ave.....	31,996	28,470	29,679	26,326	27,051
Belt Line.....	15,674	13,039	12,196	11,915	11,283
Mid-Cromstown.....	2,269	2,008	2,104	1,672	1,990
Total.....	417,074	412,102	437,733	436,406	423,721
BRONX SURFACE					
N. Y. City Interborough.....	21,094	20,323	19,197	18,960	18,679
Palham Park & City Island.....	1,385	1,590	1,495	1,223	1,084
Southern Boulevard.....	6,292	6,013	5,809	5,908	5,908
Union.....	82,551	78,364	71,139	71,218	65,929
Westchester Electric.....	21,845	21,582	20,159	19,511	18,246
Total.....	133,167	127,772	117,799	116,820	109,815
QUEENS SURFACE (EXCL. B. R. T.)					
New York & Queens County.....	40,805	40,489	39,399	39,728	38,320
Long Island Electric.....	7,830	7,704	7,358	6,915	6,524
New York & Long Island.....	12,751	13,280	13,635	12,514	12,299
Ocean Electric.....	5,740	6,224	4,745	3,291	3,155
New York & North Shore.....	4,686	4,437	4,570	4,656	4,433
Manhattan & Queens, Receivers.....	9,069	8,808	8,954	8,813	8,053
Total.....	80,881	80,942	78,661	75,917	72,786
RICHMOND AND OTHER SURFACE					
Richmond Light & R. R.....	14,265	13,217	11,819	11,233	11,804
Staten Island Midland.....	12,475	11,950	10,906	10,532	10,336
Southfield Beach.....	773	804	501	.....	.....
Total — Richmond.....	27,513	25,971	23,226	21,765	22,140
Manhattan Bridge 3-Cent Line.....	4,243	4,250	4,122	4,282	4,135
Bush Terminal.....	72	.....	.....	.....	.....
Van Brunt St. & Erie Basin.....	3,007	3,044	2,720	2,872	2,590
Marine.....	930	930	900	930	900
Total — Misc. Bklyn.....	8,252	8,284	7,742	8,084	7,625
Total.....	35,765	34,195	30,968	29,849	29,315
Grand total.....	2,325,642	2,304,479	2,211,394	2,314,080	2,240,552

STREET RAILWAY COMPANIES

97

by months, year ended June 30, 1919: (D) Passenger-car hours (active and idle)

December	January	February	March	April	May	June	Total year
459,060 418,838 430,441 41,944	877,110 435,500 441,610 41,993	724,754 390,213 394,541 37,196	538,773 440,730 448,043 42,341	871,836 434,780 436,456 41,383	903,196 463,066 451,130 41,730	566,438 425,390 431,398 39,005	10,069,163 4,899,471 5,199,687 474,414
890,303	919,103	821,950	931,114	912,489	944,926	896,193	10,543,573
291,093 343,048 8,988 62,327 80,435 1,519 148,139 9,722	301,066 367,048 6,162 46,434 50,344 1,816 103,997 9,961	275,095 255,652 5,980 44,819 50,492 1,372 153,630 9,278	314,434 288,539 7,163 51,731 56,287 1,519 174,326 7,940	312,350 286,996 6,894 51,048 55,894 1,827 173,383 5,549	322,482 295,860 7,182 53,553 60,160 2,101 180,918 7,127	317,934 284,923 6,742 52,423 60,466 2,994 180,324 10,961	3,500,953 3,078,794 78,966 586,413 631,854 25,337 1,887,708 125,030
794,372	848,828	706,298	901,938	893,510	929,327	915,707	9,975,035
300,942 24,007 9,833 82,074 18,894 26,901 11,477 2,094	314,332 24,262 9,610 51,550 16,195 20,302 12,182 2,272	291,245 21,965 8,430 47,742 14,460 29,038 11,826 2,173	336,245 24,915 9,437 52,649 16,188 31,392 12,884 2,547	330,741 24,188 9,400 52,549 15,872 31,408 12,891 2,410	342,765 26,053 9,580 54,506 16,522 32,798 12,387 2,446	317,077 25,447 9,134 50,321 15,971 32,177 12,113 2,676	3,649,066 298,664 112,648 618,002 187,127 361,523 150,968 26,651
464,442	460,638	426,879	486,257	479,549	499,032	465,916	5,399,749
19,383 768 5,890 67,644 18,674	19,356 729 5,804 67,245 18,187	18,145 657 5,297 61,264 16,673	30,021 768 6,090 68,312 18,903	19,005 763 5,856 66,465 18,385	19,810 816 6,128 70,061 19,457	18,999 846 5,912 66,192 18,068	223,141 12,091 70,887 826,282 229,490
112,846	111,321	102,036	114,084	110,464	116,282	109,977	1,331,882
39,233 6,707 11,890 9,225 4,872 7,943	39,521 6,730 11,986 3,062 4,529 8,026	35,046 6,064 10,657 2,990 4,101 7,156	38,972 6,760 11,605 3,396 4,580 8,053	38,248 6,552 11,525 3,719 4,424 7,356	40,816 7,115 12,142 4,277 4,593 7,932	41,370 7,192 11,833 5,802 4,463 7,687	471,997 83,451 146,217 49,647 54,044 97,852
72,730	73,875	66,014	73,366	71,824	76,875	75,347	903,208
13,061 11,766 24,847 4,267 2,812 930 7,709	12,814 10,803 23,617 4,253 2,589 930 7,778	12,831 10,613 23,444 3,856 2,333 840 7,089	14,833 13,014 27,847 4,300 2,559 930 7,789	14,776 12,806 27,584 4,374 2,424 900 7,698	15,761 13,884 29,790 4,409 2,728 930 8,187	15,601 15,403 31,678 4,350 2,616 900 7,698	162,035 144,540 309,478 50,931 31,994 10,950 83,947
32,556	31,389	30,473	35,636	35,282	37,947	39,544	403,419
2,366,728	2,444,854	2,243,650	2,542,395	2,503,118	2,604,389	2,505,684	26,606,865

98 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE VII. Traffic statistics: Car and passenger movement by months,

OPERATING STREET RAILWAYS	July	August	September	October	November
Interborough Rapid Transit.....	12,808,781	12,399,809	12,668,042	14,233,558	13,501,849
Rapid Transit (Subway div.).....	8,809,024	8,870,099	8,445,041	7,963,804	7,177,887
Manhattan (Elevated div.).....	6,397,737	6,522,110	6,212,401	6,539,734	6,328,992
Hudson & Manhattan.....	688,924	679,124	663,387	711,946	696,867
Total.....	12,895,665	13,071,933	13,320,429	14,945,484	14,198,716
BROOKLYN RAPID TRANSIT					
New York Consolidated, Receiver.....	4,173,590	4,137,505	3,629,389	3,819,242	3,625,470
Brooklyn Heights.....	2,030,118	1,914,981	1,704,064	1,678,653	1,766,355
Bridge Operating.....	56,442	54,002	50,286	50,460	47,379
Brooklyn, Queens Co. & Sub.....	403,274	375,834	329,271	308,050	334,516
Coney Island & Brooklyn.....	498,794	469,236	398,002	377,692	385,232
Coney Island & Gravesend.....	26,691	26,763	17,173	13,663	12,770
Nassau Electric.....	1,298,043	1,232,771	1,077,767	1,048,714	1,061,632
South Brooklyn.....	308,639	212,717	120,721	106,228	103,761
Total.....	8,691,481	8,423,809	7,327,263	7,402,932	7,357,165
MANHATTAN SURFACE					
New York Railways, Receiver.....	1,792,740	1,839,898	2,023,695	2,039,730	1,947,308
Second Avenue, Receiver.....	179,276	177,234	176,915	163,864	180,119
Brooklyn & North River.....	63,270	62,937	61,144	60,442	58,481
Third Avenue.....	432,468	376,544	384,797	370,642	369,914
Dry Dock E. B'way & B.....	98,495	95,634	94,206	98,525	98,820
42d St., Manh. & St. N. Ave.....	226,350	189,122	200,036	179,252	179,513
Belt Line.....	92,982	75,575	71,394	68,965	64,067
Mid-Crosstown.....	12,156	10,062	11,112	8,801	9,806
Total.....	2,898,437	2,827,517	3,023,289	3,003,221	2,888,028
BRONX SURFACE					
N. Y. City Interborough.....	185,679	173,632	164,536	160,667	156,091
Palham Park & City Island.....	7,863	8,841	8,517	7,294	6,411
Southern Boulevard.....	57,894	56,635	53,746	55,144	54,121
Union.....	718,671	673,556	620,306	619,450	571,911
Westchester Electric.....	182,175	180,850	169,446	165,377	152,784
Total.....	1,152,282	1,092,514	1,016,551	1,007,962	941,318
QUEENS SURFACE (EXCL. B. R. T.)					
New York & Queens County.....	389,085	388,534	375,198	376,313	323,614
Long Island Electric.....	76,894	75,578	72,403	69,667	65,525
New York & Long Island.....	142,631	144,258	153,453	143,669	135,859
Ocean Electric.....	46,151	49,679	49,783	33,719	31,043
New York & North Shore.....	50,447	46,782	49,048	49,069	47,570
Manhattan & Queens, Receivers.....	89,133	89,491	87,601	85,786	77,689
Total.....	704,341	704,280	778,486	768,283	721,250
RICHMOND AND OTHER SURFACE					
Richmon. Light & R. R.....	111,900	109,154	97,259	91,149	97,695
Staten Island Midland.....	115,156	110,422	101,706	99,078	98,333
Southfield Beach.....	7,001	7,088	3,711	.....	.....
Total — Richmond.....	234,057	226,664	202,676	190,227	196,028
Manhattan Bridge 3-Cent Line.....	35,087	35,216	35,235	36,939	35,943
Bush Terminal.....	137	.....	.....	.....	.....
Van Brunt St. & Erie Basin.....	20,083	19,184	16,588	17,731	17,116
Marine.....	4,658	4,616	4,499	4,635	4,482
Total — Misc. Brooklyn.....	59,963	59,016	58,322	59,305	57,641
Total.....	294,020	285,680	258,998	249,532	253,750
Grand total.....	26,726,246	26,495,733	25,725,016	27,367,414	26,360,236

STREET RAILWAY COMPANIES

99

Year ended June 30, 1919: (E) Passenger-car miles (active)

December	January	February	March	April	May	June	Total year
14,121,140 7,635,194 6,485,946 748,013	14,445,734 7,991,958 6,553,776 762,774	13,186,472 7,290,529 5,635,943 677,319	14,726,169 8,116,941 6,809,218 769,214	14,550,594 8,067,653 6,482,941 746,469	15,089,300 8,345,563 6,683,737 760,829	13,937,606 7,658,009 6,239,497 724,180	161,029,80 88,142,872 76,887,032 8,628,016
14,869,153	15,308,508	12,803,791	15,495,373	15,297,063	15,790,129	14,661,656	173,657,920
3,862,439 1,943,160 47,090 354,692 433,071 13,234 1,195,365 117,170	3,987,522 2,128,891 48,918 378,353 456,767 13,259 1,313,374 117,150	3,640,954 2,087,349 47,194 365,656 439,359 11,992 1,240,964 106,792	4,184,394 2,306,420 56,626 422,998 486,349 13,233 1,406,561 84,866	4,166,152 2,298,938 55,960 416,677 484,260 13,262 1,404,960 49,055	4,304,355 2,357,972 57,272 439,843 521,356 17,397 1,476,657 65,105	4,264,765 2,272,826 55,585 433,431 526,547 23,346 1,482,236 103,782	47,794,767 24,440,317 637,204 4,552,565 5,473,864 202,713 15,267,194 1,397,986
7,966,221	8,444,234	7,891,350	8,961,447	8,889,264	9,238,956	9,162,518	99,756,640
2,069,456 171,840 61,724 289,561 103,838 193,235 64,672 9,647	2,149,351 171,271 62,190 386,660 103,691 205,155 71,082 10,878	2,011,037 156,665 58,963 363,137 94,861 198,790 68,576 11,343	2,217,521 174,915 61,806 396,294 104,403 216,587 72,606 14,233	2,296,811 171,798 60,955 359,229 102,379 210,445 71,739 12,985	2,366,834 189,170 62,174 402,499 106,269 230,939 74,105 13,792	2,210,054 179,964 59,355 385,617 106,614 224,409 69,346 13,222	25,084,345 2,070,031 733,271 4,667,392 1,206,635 2,453,834 864,701 138,637
3,063,003	3,160,278	2,966,502	3,357,965	3,316,341	3,442,782	3,248,483	37,208,846
166,073 5,051 53,906 594,842 156,033	163,923 4,912 53,669 590,614 158,205	154,185 4,400 49,963 534,808 143,348	172,678 4,895 56,660 595,421 162,921	168,145 4,838 54,560 592,853 159,220	177,333 5,237 58,369 616,387 164,377	170,526 5,364 54,680 588,406 163,629	2,013,498 73,613 667,366 7,314,227 1,960,365
977,904	971,323	886,724	991,565	979,616	1,021,703	969,607	12,009,069
373,235 67,352 124,690 31,593 48,540 79,342	375,066 67,817 135,062 29,542 46,594 78,713	331,262 60,992 121,612 26,874 44,389 71,956	367,179 67,553 134,696 30,572 48,686 81,216	362,038 65,946 134,181 34,103 47,802 79,346	386,965 68,931 139,697 38,828 49,188 83,478	394,252 68,591 138,179 47,807 47,871 80,347	4,482,831 826,779 1,658,097 440,664 575,965 984,046
734,852	732,784	656,964	730,002	723,116	766,987	777,047	8,968,412
107,996 101,928 209,814 37,183	105,992 102,846 208,840 36,963	106,497 99,116 206,613 33,524	123,692 121,111 244,808 36,493	122,710 119,927 242,637 35,867	128,786 128,672 258,240 36,739	127,070 142,327 274,226 35,541	1,320,060 1,340,624 2,694,125 430,750
16,856 4,602 53,440	16,819 4,621 53,428	15,492 4,186 53,208	17,276 4,636 53,406	18,220 4,485 53,578	18,772 4,634 60,156	18,245 6,064 60,450	212,382 56,708 699,977
268,564	267,263	258,816	303,209	301,209	318,376	334,676	3,394,102
27,899,697	28,684,390	26,487,167	29,839,561	29,506,609	30,578,933	29,153,987	334,994,989

100 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE VII. Traffic statistics: Car and passenger movement by months,

OPERATING STREET RAILWAYS	July	August	September	October	November
Interborough Rapid Transit.....	609,160,624	618,337,628	633,464,580	713,984,960	676,800,180
Rapid Transit (Subway div.).....	302,069,248	305,276,348	335,269,332	400,077,728	373,248,564
Manhattan (Elevated div.).....	307,091,376	313,061,280	298,195,248	313,907,232	303,551,616
Hudson & Manhattan.....	30,312,635	29,881,481	29,145,018	31,325,633	30,662,161
Total.....	639,473,259	648,219,109	662,609,598	745,310,593	707,462,341
BROOKLYN RAPID TRANSIT					
New York Consolidated, Receiver.....	275,071,175	272,361,222	238,433,656	251,234,026	245,599,488
Brooklyn Heights.....	98,468,753	94,452,356	79,575,968	71,227,854	71,109,820
Bridge Operating.....	2,026,506	1,921,548	1,782,178	1,794,632	1,687,564
Brooklyn, Queens Co. & Sub.....	18,188,792	17,262,888	14,415,792	12,681,914	13,232,027
Coney Island & Brooklyn.....	29,574,799	28,453,096	22,734,538	16,343,803	13,462,059
Coney Island & Gravesend.....	1,699,103	1,689,249	916,770	411,950	383,568
Nassau Electric.....	64,858,663	62,172,648	51,039,903	42,452,140	41,009,820
South Brooklyn.....	10,838,891	11,957,238	6,775,336	5,921,700	5,773,803
Total.....	500,726,682	490,270,245	415,674,141	402,068,019	392,258,149
MANHATTAN SURFACE					
New York Railways, Receiver.....	71,645,618	73,864,839	81,548,709	82,102,074	78,210,027
Second Avenue, Receiver.....	9,809,596	9,689,426	9,495,105	7,823,326	5,975,123
Brooklyn & North River.....	2,342,000	2,328,669	2,262,328	2,384,354	2,163,797
Third Avenue.....	21,817,498	19,108,970	19,624,647	19,361,742	18,875,820
Dry Dock, E. B'way & B.....	3,443,225	3,376,344	3,292,734	3,376,634	3,330,597
42d St., Manh. & St. N. Ave.....	11,100,294	9,272,646	9,921,846	8,857,279	8,844,471
Belt Line.....	2,954,881	2,567,748	2,491,744	2,450,558	2,318,923
Mid-Crosstown.....	290,842	255,888	266,688	211,224	235,344
Total.....	123,403,954	120,464,530	128,903,801	126,567,191	119,954,102
BRONX SURFACE					
N. Y. City Interborough.....	9,591,001	9,107,196	7,371,174	6,458,013	6,316,996
Pelham Park & City Island.....	204,438	229,866	221,442	189,644	166,686
Southern Boulevard.....	3,116,563	3,047,205	2,594,664	2,150,613	2,136,002
Union.....	37,830,852	35,983,902	30,399,774	27,771,440	25,822,558
Westchester Electric.....	9,626,850	9,361,045	7,787,765	6,602,985	6,108,549
Total.....	60,369,704	57,729,214	48,374,819	43,172,697	40,550,791
QUEENS SURFACE (EXCL. B. R. T.)					
New York & Queens County.....	16,397,920	16,305,218	15,726,252	15,748,855	15,228,634
Long Island Electric.....	4,172,258	4,105,968	3,896,660	2,368,453	2,220,361
New York & Long Island.....	6,257,477	6,439,142	6,745,598	6,334,623	5,934,982
Ocean Electric.....	2,272,332	2,487,718	2,030,601	1,684,196	1,556,363
New York & North Shore.....	2,421,456	2,244,576	2,354,304	2,355,312	2,283,360
Manhattan & Queens, Receivers.....	4,813,182	4,809,545	4,679,492	4,735,025	4,194,842
Total.....	36,334,625	36,452,167	35,435,907	33,226,464	31,418,542
RICHMOND AND OTHER SURFACE					
Richmond Light & R. R.....	6,825,971	6,280,002	5,282,147	4,789,799	3,682,770
Staten Island Midland.....	4,801,117	4,705,555	5,251,241	3,822,634	3,454,753
Southfield Beach.....	304,237	318,607	169,225		
Total — Richmond.....	11,631,325	11,304,164	10,702,613	8,612,433	7,137,523
Manhattan Bridge 3-Cent Line.....	1,684,176	1,690,368	1,691,280	1,773,072	1,725,264
Bush Terminal.....	5,480				
Van Brunt St. & Erie Basin.....	1,004,150	959,200	829,400	461,006	445,016
Marine.....	111,759	110,780	107,976	111,240	107,568
Total — Misc. Brooklyn.....	2,806,665	2,760,348	2,628,656	2,345,318	2,277,848
Total.....	14,736,890	14,064,512	13,331,269	10,957,751	9,415,371
Grand total.....	1,375,045,114	1,367,199,777	1,304,329,535	1,361,302,715	1,301,059,296

year ended June 30, 1919: (F) Car-seat miles (active)

December	January	February	March	April	May	June	Total year
708,355,498 397,090,088 311,335,406 32,912,565	730,163,064 415,581,816 314,581,248 33,562,061	659,333,779 379,107,508 230,125,264 29,802,043	739,323,329 422,080,932 317,242,464 33,845,414	730,699,181 419,517,956 311,181,168 32,844,649	764,788,659 433,969,276 320,819,376 33,476,459	699,793,384 400,296,468 299,496,856 31,862,597	5,874,108,300 4,583,525,264 3,990,677,536 379,632,716
741,268,061	763,725,125	689,034,815	773,168,810	763,543,773	788,265,111	731,654,921	5,653,735,516
268,419,379 76,111,614 1,673,478 14,337,412 14,464,709 397,020 43,251,663 6,622,512	277,577,470 82,135,528 1,737,130 15,297,614 15,308,805 397,740 46,814,964 6,601,946	253,546,534 78,435,114 1,676,710 14,760,276 14,843,068 359,760 44,197,477 6,185,869	292,551,551 88,911,900 2,012,606 17,158,314 16,181,259 396,960 50,443,424 4,473,076	290,454,317 90,786,843 1,989,916 16,943,894 17,079,785 409,945 51,486,515 2,058,654	299,777,774 109,831,923 2,039,252 19,126,686 28,666,632 1,017,128 66,954,401 3,119,107	296,244,858 115,781,908 1,976,792 19,713,795 31,467,564 1,511,806 77,871,401 5,832,346	3,261,271,750 1,056,829,581 22,318,314 193,129,404 248,375,117 9,590,999 642,533,129 76,160,478
435,277,787	445,866,217	413,806,108	472,139,092	471,209,869	530,532,993	550,400,470	5,510,228,772
83,726,792 6,186,420 2,352,788 19,980,834 3,457,828 9,545,079 2,400,766 231,528	88,105,919 6,165,756 2,301,030 19,706,240 3,490,038 10,129,752 2,614,947 261,072	80,900,905 5,639,940 2,038,441 18,519,987 3,173,089 9,804,408 2,602,080 272,233	93,603,157 6,309,579 2,275,732 20,194,391 3,501,799 10,678,978 2,649,972 341,592	92,713,290 7,267,928 2,255,335 19,837,569 3,430,041 10,390,752 2,634,650 311,640	95,526,580 8,758,910 2,300,438 20,527,545 3,550,021 11,426,764 2,718,416 331,008	89,320,930 9,817,312 2,196,135 19,664,181 3,534,945 11,091,240 2,548,250 317,328	1,009,268,840 92,928,421 27,133,037 237,098,424 40,957,275 121,063,509 30,853,935 3,326,386
127,983,035	130,773,754	122,851,062	139,555,190	128,831,205	145,139,682	138,490,321	1,563,627,827
6,776,006 131,326 2,102,361 26,653,821 6,394,670	6,689,518 127,512 2,093,130 26,445,961 6,314,056	6,266,360 114,300 1,949,361 24,039,319 5,719,043	7,142,129 126,980 2,170,740 26,817,941 6,486,389	7,306,943 125,798 2,138,294 26,556,602 6,339,223	8,347,156 136,162 3,002,525 30,212,047 7,747,358	8,163,001 139,464 2,979,223 29,396,593 8,054,864	89,525,493 1,913,508 26,480,693 347,960,810 86,442,797
41,968,184	41,670,177	38,078,283	42,744,179	42,466,850	49,445,248	48,733,145	556,323,291
15,645,506 2,275,100 5,923,742 1,272,707 2,329,920 4,276,078	15,694,462 2,268,468 5,722,583 1,464,500 2,236,512 4,223,437	13,842,983 2,060,072 5,408,948 1,338,805 2,130,672 3,831,764	15,334,594 2,281,540 5,922,050 1,534,242 2,336,880 4,304,395	15,123,736 2,205,484 5,926,100 1,697,034 2,294,496 4,284,684	16,160,774 2,957,534 6,151,253 2,216,548 2,361,024 4,433,311	16,497,360 3,510,047 6,093,160 2,367,148 2,297,806 4,218,217	187,706,294 34,324,945 72,858,657 22,022,194 27,646,320 52,563,972
31,822,053	31,600,961	28,613,244	31,713,701	31,531,534	34,280,444	34,963,740	397,422,382
3,973,807 3,585,819 7,667,699 1,764,784	3,919,647 3,609,097 7,589,744 1,775,184	3,992,300 3,544,500 7,538,700 1,609,152	4,961,300 4,475,000 9,436,300 1,751,664	5,318,573 4,433,943 9,758,516 1,731,616	5,851,635 5,055,655 39,742 10,947,089 1,768,472	6,615,764 5,701,993 217,294 18,835,051 1,705,968	61,498,615 52,449,307 1,049,105 114,998,087 20,676,000
438,230 110,448 2,333,463	437,294 110,911 2,333,889	402,818 100,464 2,118,454	449,180 111,312 2,318,136	911,000 107,647 2,740,263	938,650 110,976 2,813,098	912,250 156,936 2,778,154	8,188,164 1,361,017 30,830,681
9,901,088	9,852,133	9,649,134	11,748,426	12,492,779	13,760,130	15,313,205	145,222,688
1,377,960,208	1,423,497,367	1,302,081,048	1,471,069,398	1,460,076,010	1,561,423,608	1,519,575,802	16,824,560,476

102 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE VII. Traffic statistics: Car and passenger movement by months.

OPERATING STREET RAILWAYS	July	August	September	October	November
Interborough Rapid Transit.	<i>12,559,248</i>	<i>12,716,279</i>	<i>12,849,112</i>	<i>14,549,015</i>	<i>13,807,392</i>
Rapid Transit (Subway div.)	5,991,898	6,020,532	6,569,115	7,825,809	7,300,673
Manhattan (Elevated div.)	6,567,980	6,695,747	6,379,997	6,723,204	6,506,719
Hudson & Manhattan	704,197	693,567	675,881	727,980	712,149
Total	13,264,045	13,409,846	13,624,993	15,276,993	14,519,541
BROOKLYN RAPID TRANSIT					
New York Consolidated, Receiver	4,226,057	4,200,654	3,683,217	3,876,740	3,673,565
Brooklyn Heights	2,044,472	1,924,753	1,712,551	1,684,776	1,771,270
Bridge Operating	59,730	57,092	53,025	53,144	49,936
Brooklyn, Queens Co. & Sub.	409,745	382,072	334,218	312,625	329,260
Coney Island & Brooklyn	496,885	460,898	398,154	377,892	385,232
Coney Island & Gravesend	26,591	26,763	17,173	13,693	12,770
Nassau Electric	1,310,797	1,244,830	1,087,791	1,058,532	1,100,944
South Brooklyn	237,417	249,227	162,288	140,961	131,522
Total	8,811,694	8,558,289	7,448,418	7,518,353	7,454,499
MANHATTAN SURFACE					
New York Railways, Receiver	1,815,095	1,861,187	2,043,978	2,060,118	1,973,179
Second Avenue, Receiver	181,886	180,093	179,157	165,757	162,096
Brooklyn & North River	68,536	68,117	66,473	70,441	63,849
Third Avenue	435,357	378,729	387,004	381,673	372,211
Dry Dock, E. B'way & B.	99,382	96,361	95,094	99,530	100,013
42d St., Manhattan & St. N. Ave.	228,872	191,432	202,206	181,370	181,603
Belt Line	92,702	75,589	71,490	69,086	64,297
Mid-Crosstown	12,491	10,886	11,489	9,107	10,137
Total	2,934,321	2,862,394	3,056,894	3,037,081	2,927,385
BRONX SURFACE					
N. Y. City Interborough	190,618	177,588	168,518	164,451	159,787
Palham Park & City Island	7,863	8,841	8,517	7,294	6,411
Southern Boulevard	59,439	57,108	55,110	56,648	55,459
Union	731,295	684,362	639,166	628,659	580,890
Westchester Electric	190,570	188,724	176,000	170,132	156,427
Total	1,179,785	1,116,623	1,037,311	1,027,184	958,974
QUEENS SURFACE (EXCL. B. R. T.)					
New York & Queens County	402,191	400,949	387,652	388,957	375,614
Long Island Electric	80,478	77,011	74,205	71,007	66,677
New York & Long Island	152,065	157,089	159,555	149,291	143,292
Ocean Electric	46,987	50,436	41,343	34,384	31,628
New York & North Shore	50,641	46,945	49,237	49,251	47,753
Manhattan & Queens, Receivers	90,210	90,436	88,970	86,826	78,554
Total	822,572	822,836	800,962	779,716	743,518
RICHMOND AND OTHER SURFACE					
Richmond Light & R. R.	111,932	109,154	97,259	91,149	97,885
Staten Island Midland	115,156	110,422	101,706	99,078	98,333
Southfield Beach	7,001	7,088	3,711	(1)	(1)
Total — Richmond	234,089	226,664	202,676	190,227	196,218
Manhattan Bridge 3-Cent Line	35,129	35,258	35,279	36,967	35,990
Bush Terminal	1,734	1,510	1,422	1,249	1,181
Van Brunt St. & Erie Basin	20,083	19,184	16,588	17,731	17,116
Marine	4,656	4,616	4,499	4,635	4,482
Total — Misc. Brooklyn	61,602	60,568	57,788	60,602	58,769
Total	295,691	287,232	260,464	250,829	254,987
Grand total	27,308,108	27,054,220	26,229,042	27,890,156	26,858,904

¹ Respondent operates cars during only five months of the year.

STREET RAILWAY COMPANIES

103

year ended June 30, 1919: (G) Revenue car-miles

December	January	February	March	April	May	June	Total year
14,417,678 7,749,510 6,668,162 764,455	14,852,483 8,113,484 6,738,939 780,977	15,400,886 7,397,062 6,003,908 692,976	15,058,176 8,236,072 6,793,104 787,024	14,858,403 8,190,081 6,662,822 763,168	15,389,691 8,468,091 6,861,800 777,164	14,836,487 7,823,106 6,412,352 741,061	168,708,361 89,688,422 79,013,929 8,820,599
15,182,127	15,633,400	14,093,961	15,819,200	15,615,571	16,106,755	14,976,518	177,522,950
3,924,925 1,948,455 49,858 359,879 433,071 13,234 1,205,253 148,441	4,055,055 2,137,938 51,766 383,904 456,767 13,259 1,324,721 146,802	3,704,688 2,046,069 49,834 370,721 439,359 11,992 1,250,607 135,223	4,257,645 2,316,622 59,802 428,808 496,349 13,233 1,418,648 121,140	4,247,354 2,309,549 58,780 422,475 494,260 13,262 1,416,042 87,948	4,383,259 2,370,290 60,186 445,900 521,483 17,397 1,456,102 100,384	4,339,756 2,286,994 58,444 439,526 526,692 22,346 1,493,315 133,948	48,572,915 24,553,819 661,598 4,619,133 5,476,062 202,713 15,397,612 1,795,091
8,063,236	8,570,012	8,008,513	9,102,247	9,039,670	9,385,011	9,301,991	101,278,933
2,117,827 173,515 67,403 292,012 104,155 195,489 64,869 10,002	2,179,927 172,842 68,039 389,335 104,964 207,478 71,145 10,878	2,039,057 157,714 66,964 365,235 95,968 200,956 68,624 11,843	2,349,348 176,231 66,926 398,637 105,634 218,966 72,539 14,233	2,328,735 173,080 66,500 391,486 103,618 212,911 71,754 12,992	2,398,842 187,632 67,784 404,987 107,539 232,510 74,135 13,820	2,240,094 181,440 64,687 387,719 108,449 226,958 69,375 13,297	26,407,387 2,091,423 798,718 4,694,285 1,220,737 2,481,764 865,608 140,675
3,125,272	3,204,638	2,998,861	3,402,414	3,361,056	3,488,249	3,292,019	37,690,584
170,693 5,051 55,354 604,626 162,242	168,527 4,912 55,044 600,257 162,673	158,200 4,400 51,416 543,554 147,008	176,919 4,885 57,257 604,977 166,644	171,932 4,838 56,047 602,141 162,857	181,357 5,237 59,797 625,714 168,337	174,229 5,364 55,732 594,037 187,092	2,062,819 73,613 674,461 7,429,680 2,008,706
997,908	991,413	904,578	1,010,682	997,815	1,040,442	986,504	12,249,279
355,027 66,489 142,741 22,287 48,756 80,382	386,662 68,967 142,281 30,148 48,776 79,824	341,131 62,034 128,615 27,528 44,554 72,978	378,052 68,822 141,961 31,237 48,867 82,430	372,771 66,766 142,071 34,734 48,004 80,184	396,933 70,551 147,486 39,509 49,386 84,772	407,683 70,337 145,765 48,417 48,084 81,580	4,625,622 845,364 1,763,182 448,635 578,223 997,116
757,681	755,678	676,837	751,889	744,530	790,637	801,806	9,248,142
108,001 101,980 (1) 809,981 37,232 1,018 16,855 4,602 69,707	105,992 102,948 (1) 808,840 37,032 975 16,819 4,621 69,448	106,497 99,121 (1) 805,618 33,568 1,027 15,493 4,186 64,874	123,692 121,111 (1) 844,805 36,542 806 17,275 4,638 69,891	122,710 119,943 (1) 848,653 35,915 1,069 18,220 4,455 69,719	128,806 128,631 882 858,519 36,789 1,110 18,773 4,624 61,896	127,144 142,565 4,829 874,658 35,589 950 18,245 6,664 61,443	1,330,221 1,340,894 23,511 2,694,686 431,311 14,081 212,382 56,708 714,488
260,688	268,268	256,892	304,064	302,372	319,615	335,986	3,409,108
28,415,972	29,423,429	26,942,642	30,389,976	30,061,014	31,130,709	29,694,824	341,398,996

TABLE VIII. TRAFFIC STATISTICS: CAR AND

OPERATING STREET RAILWAYS AND ROUTES	Length of route (miles) ¹	Average number of cars per day ²	Regular passenger- car trips during year	Car-miles (active) of regular passenger cars	Car-seat miles (active) of regular passenger cars thousands)	Regular passenger- car-hours (active and idle)
INTERBOROUGH RAPID TRANSIT						
Elevated division:			(Round)			
Second avenue.....	8.74	308	810,860	³ 14,673,051	⁴ 704,306	⁵ 934,398
Third avenue.....	12.79	777	2,022,512	³ 33,069,043	⁴ 1,587,314	⁵ 2,355,047
Sixth avenue.....	14.37	378	792,114	16,280,812	781,479	1,105,461
Ninth avenue.....	10.07	328	640,789	12,864,126	617,478	804,781
Subway division:						
Broadway and Seventh avenue ⁶	13.82	674	1,648,494	43,647,428	2,217,666	2,387,832
Fourth and Lexington avenues ⁷	15.84	733	1,676,179	40,822,618	2,122,776	2,214,186
Lexington and Jerome avenues ⁸	6.57	⁹ 72	19,318	224,916	11,696	12,734
Seventh avenue ¹⁰	4.11	¹¹ 40	24,396	155,426	8,134	10,305
White Plains road.....	4.13	15	107,537	929,528	48,332	50,991
Queensboro lines.....	6.82	54	258,895	3,051,234	158,764	181,770
Grand Central shuttle.....	0.44	9	353,091	310,722	16,168	11,653
Total.....	—	3,285	8,354,194	165,029,904	8,274,103	10,069,158
HUDSON & MANHATTAN						
Hoboken - 33d street.....	3.53	26	237,094	1,673,874	73,651	110,646
Cortlandt street - Hoboken.....	2.96	23	286,898	1,698,380	74,729	93,393
Grove street - 33d street.....	4.40	24	29,306	259,116	11,401	16,172
Summit avenue - 33d street.....	5.79	40	252,737	2,890,936	126,761	164,232
Summit avenue - Cortlandt street.....	3.24	31	329,473	2,115,710	93,091	89,921
Total.....	—	144	1,135,495	8,628,016	379,633	474,414
NEW YORK CONSOLIDATED, RECEIVER¹²						
Brighton Beach.....	12.49	139	535,461	5,793,589	309,601	427,453
Broadway (B'klyn) - Chambers street.....	13.12	180	198,658	2,480,097	133,929	200,961
Broadway (B'klyn) - Lexington avenue.....	13.51	55	396,457	4,598,550	247,948	366,103
Canarsie.....	10.14	135	942,811	6,948,600	496,246	540,049
Culver ¹³	10.33	82	244,061	1,658,019	94,660	155,431
Fifth avenue - Bay Ridge.....	7.32	29	213,063	1,272,203	60,746	109,240
Fulton street.....	11.87	152	612,436	5,956,433	301,722	490,695
Myrtle avenue - Park row.....	7.54	45	392,280	2,589,862	137,946	217,091
Myrtle avenue - Chambers street.....	7.25	89	177,060	1,250,264	90,197	95,548
Broadway (Manhattan).....	3.68	56	658,449	2,406,595	216,594	203,867
Fourth avenue - Sea Beach.....	14.83	89	410,898	5,316,631	478,463	311,817
Fourth avenue - 86th street.....	8.03	51	328,594	2,631,673	236,851	179,797
West end - Fourth avenue.....	14.34	86	416,313	4,970,616	447,355	292,853
Bridge local ¹⁷	—	—	492	645	34	58
Total.....	—	1,127	5,507,020	47,794,767	3,261,272	3,590,953

¹ Unless otherwise indicated, the length of route entered in the table is, in the case of several sub-routes, the longest regularly operated. For the Interborough, however, the length of route is that considered the most representative of all sub-routes.

² Allowance is made in the totals for routes not operated the entire year by giving weighted averages which take proper account of duration of operation.

³ Includes 1,125,925 car-miles, 54,044,400 car-seat miles and 50,716 car-hours made by Third avenue trains over Second avenue line.

⁴ Does not include car-miles, car-seat miles, or car-hours made over Second avenue line. See note 3.

⁵ Interchange of transfers at 149th street and Third avenue is made between the Third Avenue elevated and the West Farms branch of the Interborough subway.

⁶ In prior Reports this route was called "Broadway subway," and included only trains routed in part on Broadway north of 96th street. But beginning Aug. 1, 1918, it includes also trains from Lenox Avenue branch routed down Broadway. Details follow: Sub-routes (via 4th ave.) discontinued August 1, 1918: W. 137th st. to City Hall, and to South Fy.; Dyckman st. to City Hall, to South Ferry and to Atlantic ave.; W. 242d st. to City Hall, and to Atlantic ave.; W. 215th st. and W. 242d st. to South Fy. and to Atlantic ave.; Dyckman st. and W. 242d st. to Brooklyn Br.

Sub-routes (via 7th ave.) begun Aug. 1, 1918: W. 137th st. and W. 145th st. to South Fy.; Dyckman st., W. 215th st., W. 242d st., E. 180th st. and W. 181st st. to Wall st.

Began April 14, 1919: Dyckman st., W. 215th st., W. 242d st. and W. 181st st. to Atlantic ave.

Began August 1, 1919: Dyckman st., W. 181st st. and W. 242d st. to South Ferry.

⁷ In prior Reports this route was called "Lenox Ave. subway," and included all trains running in part on the Lenox Ave. or West Farms branch. But beginning Aug. 1, 1918, all these trains that south of 96th street are routed on Broadway, are classed with "Broadway and Seventh Ave.," and all trains routed via Lexington ave. classed here, the temporary mode of operation of the subway on the latter avenue having ceased. Details follow: Sub-routes (via Broadway) discontinued Aug. 1, 1918: W. 145th st. to City Hall and to South Fy.; 181st st. to City Hall and Atlantic ave.; Freeman st. to City Hall; E. 180th st. to South Fy., and to Atlantic ave.

105

NUMBER OF PASSENGERS		TRANSFERS				Revenue passengers and transfers combined	PASSENGER RECEIPTS		
At 5 cents	At other than 5 cents	Number collected	NUMBER OF TRANSFER POINTS TO CARS OF —				Amount	Per car-mile (cents)	Per car-hour
			Respondent	Associated companies	Foreign companies				
	(At 4 cents)								
56,356,522	26,322		11			56,322,854	\$2,918,579 38	19.9	\$3 12
128,239,825	295,478	[10,480,006]	16		2	128,555,303	6,924,810 37	30.9	2 94
113,488,429	360,588		15		2	113,849,017	5,688,844 67	34.9	5 18
37,346,869	54,557		17		2	37,401,426	1,869,525 73	14.5	2 32
439,731,944	1,356,163	[10,619,436]				441,067,407	22,040,806 72	26.3	4 77
4,876,851			28		6	4,876,851	243,842 55	26.2	4 78
15,152,800						15,152,800	756,140 00	24.9	4 18
N. S.						N. S.	N. S.		
897,342,540	2,003,118	[21,009,447]	85		12	899,335,658	\$40,445,851 72	24.5	\$4 02
35,225,165	50,725,650					86,050,815	\$5,268,714 08	61.1	\$11 11
			1	11					
			10						
			7						
			11	1					
			4	2					
			3	4					
			6						
			7	11					
			6						
			7	1					
			6	5					
			6	2					
205,021,402		[2,271,438]	74	38		206,292,840	\$15,255,720 12	31.9	\$4 25

¹² In addition to points where transfers to surface lines are issued, elevated stations from which two or more routes diverge and at which a passenger may transfer from one route to another are classed as transfer points.

TABLE VIII. Traffic statistics: Car and

OPERATING STREET RAILWAYS AND ROUTES	Length of route (miles) ¹	Average number of cars per day ²	Regular passenger- car trips during year	Car-miles (active) of regular passenger cars	Car-seat miles (active) of regular passenger cars (thousands)	Regular passenger- car hours (active and idle)
BROOKLYN HEIGHTS			(Single)			
Avenue C.....	0.78	2	76,192	58,087	1,728	9,661
Bushwick avenue.....	6.47	33	139,107	775,894	35,709	99,685
Calvary cemetery.....	1.41	5	81,076	107,730	3,584	17,431
Court street.....	3.12	17	186,059	559,443	22,232	76,414
Crown town.....	9.37	53	253,381	1,585,272	68,816	224,466
Cypress Hills.....	1.67	4	84,579	140,308	4,966	19,089
Flatbush avenue.....	11.11	82	407,847	2,385,471	118,269	277,379
Flatbush avenue shuttle.....	0.84	1	45,263	38,483	1,307	5,809
Flushing avenue.....	10.01	35	162,517	1,022,893	47,374	118,655
Flushing-Knickerbocker.....	5.69	10	22,449	122,087	5,474	15,191
Flushing-Ridgewood.....	7.00	16	143,056	855,718	31,847	78,583
Fulton street.....	9.78	46	222,534	1,350,886	58,699	178,539
Gates avenue.....	7.38	74	331,415	2,138,872	113,527	263,623
Gates avenue-Prospect park ³	5.75	11	2,348	13,504	862	1,844
Graham avenue.....	6.73	55	283,551	1,601,783	62,706	214,580
Grand street.....	9.93	22	140,386	966,602	35,731	102,565
Greenpoint.....	6.98	14	63,187	421,924	13,813	54,567
Hamilton avenue.....	5.92	19	151,188	532,699	23,737	68,511
Lorimer street.....	5.90	32	215,790	927,280	35,603	134,575
Meeker avenue.....	0.91	2	81,332	72,444	2,456	12,718
Montague street.....	1.31	3	92,608	114,571	2,786	19,525
Myrtle avenue.....	7.50	31	185,716	1,007,874	42,008	131,594
Nassau avenue.....	1.08	6	144,761	162,838	5,497	27,351
Nostrand avenue.....	10.85	30	210,258	1,067,161	50,985	135,812
Nostrand avenue shuttle.....	2.20	2	57,709	86,925	2,624	11,682
Nostrand-Prospect park ⁴	5.75	16	1,537	7,102	341	1,165
Putnam avenue.....	7.27	58	376,627	1,901,863	85,138	239,424
Richmond Hill.....	3.76	19	189,735	589,777	28,362	64,094
Sixteenth avenue.....	6.40	28	157,017	862,420	31,202	100,294
65th street-Bay Ridge.....	4.94	10	116,116	524,313	16,529	55,060
65th street-Fort Hamilton avenue.....	2.03	5	124,878	247,828	7,966	32,123
Third avenue.....	8.11	21	160,671	655,570	28,585	84,927
39th street-Fort Hamilton avenue.....	3.79	2	9,217	31,368	892	4,104
Tompkins avenue.....	6.48	21	182,327	798,243	37,874	96,976
Tompkins-Culver ⁵	8.28	18	2,966	21,489	1,305	3,081
Union avenue.....	5.54	22	99,446	546,315	22,048	77,119
Wyckoff avenue shuttle.....	0.42	1	22,380	8,907	253	2,765
Brooklyn Bridge (60%) ⁶	1.14	4	113,474	127,713	4,345	17,803
Total.....	—	792	5,310,320	24,440,317	1,056,830	3,078,784
BRIDGE OPERATING			(Single)			
Williamsburg bridge local.....	1.60	20	407,716	627,204	22,318	78,956

¹ Unless otherwise indicated, the length of route entered in the table is, in the case of several sub-routes, the longest one regularly operated.

² Allowance is made in the totals for routes not operated the entire year by giving weighted averages which take proper account of duration of operation. There are certain inter-company duplications in cars returned for the Brooklyn Rapid Transit system.

³ Unless otherwise specified.

⁴ Of these, 429,298 were at 1½ cents.

⁵ Of these, 124,663 were at 1½ cents.

⁶ Of these, 184,450 were at 1½ cents.

⁷ Of these, 134,584 were at 1½ cents.

⁸ Discontinued Sept. 2, 1918; resumed May 30, 1919.

⁹ On yearly basis, 3.

¹⁰ Of these, 671,334 were at 3½ cents.

¹¹ Of these, 132,054 were at 1½ cents.

STREET RAILWAY COMPANIES

107

passenger movement by routes, 1919 — Continued

NUMBER OF PASSENGERS		TRANSFERS					Revenue passengers and transfers combined	PASSENGER RECEIPTS		
At 5 cents	At other than 5 cents	Number collected	NUMBER OF TRANSFER POINTS TO CARS OF —			Amount		Per car-mile (cents)	Per car-hour	
			Respondent	Associated companies	Foreign companies					
(At 3 cents) ¹										
296,235	7,985	246,995	1	4		551,215	\$15,051 30	25.7	\$1 56	
5,356,131	117,632	1,792,502	23	12		7,266,265	271,335 51	38 0	2 72	
696,041	16,355	448,994	6			1,134,399	33,942 70	31 5	1 98	
4,786,035	47,187	1,959,727	15	13		6,792,949	240,717 36	43 0	3 18	
14,305,337	* 556,059	6,989,757	35	37	1	21,861,153	726,224 65	45 8	3 24	
550,732	23,450	555,386	7	3		1,129,568	28,240 10	20 1	1 48	
15,304,288	* 347,956	6,372,287	23	20	1	22,024,531	773,990 91	32 5	2 07	
117,338	12,491	118,652	2	1		248,481	6,241 63	16 2	1 79	
6,851,461	86,323	3,227,579	23	22		10,165,363	345,162 74	33 7	2 91	
898,477	2,658	338,873	24	23		1,210,008	43,503 59	35 6	2 88	
2,133,480	115,058	2,109,642	8	2		5,358,180	160,125 74	18 7	2 04	
10,155,366	* 389,144	4,332,562	20	19	1	14,877,072	516,982 87	38 3	2 90	
16,658,078	* 397,818	6,727,808	25	22	1	23,783,704	843,044 29	39 4	3 20	
98,550	4,625	73,771	22	16		176,946	5,066 25	37 5	2 75	
14,071,944	139,751	6,949,798	29	22		21,161,493	707,789 73	44 2	3 30	
4,506,696	129,524	1,740,068	15	10		6,378,288	229,223 52	23 7	2 23	
1,573,102	32,618	917,400	26	23		2,523,120	79,633 64	18 9	1 46	
4,260,883	* 712,886	1,777,885	6	8	1	6,751,648	237,787 22	44 6	3 47	
5,971,726	136,917	4,882,178	23	20		10,990,821	302,693 81	32 6	2 25	
343,945	6,307	376,199	2			726,451	17,386 46	24 0	1 37	
413,709	1,753	356,449	12	16		771,911	20,738 04	18 1	1 06	
7,396,069	* 285,713	3,809,212	29	21	1	11,493,994	376,764 13	37 4	2 86	
1,548,371	24,177	1,489,885	6			3,050,433	77,993 86	47 9	2 85	
7,087,509	127,617	4,710,884	22	16		11,926,100	358,208 46	33 6	2 64	
98,629	7,328	104,181	2			210,138	5,151 29	5 9	0 44	
45,736	2,620	21,371	17	18		69,727	2,365 46	23 3	2 03	
14,315,562	* 368,217	3,920,060	19	20	1	18,603,339	724,720 93	38 1	3 03	
2,650,397	84,775	3,174,510	7	3		5,909,182	135,048 10	22 9	2 11	
4,482,451	* 188,323	1,926,656	16	29	1	6,597,430	228,384 54	26 5	2 28	
1,822,247	70,440	663,807	4	7		2,556,494	93,225 55	17 3	1 69	
1,043,979	31,432	342,422	3	2		1,417,333	53,141 91	21 4	1 65	
4,389,501	* 139,197	1,986,367	15	22	1	6,495,065	221,613 52	33 8	2 51	
83,826	1,747	28,045	3	5		113,618	4,243 71	18 5	1 03	
5,625,966	194,868	2,348,997	16	18		8,099,831	285,044 34	35 7	2 94	
116,487	5,328	42,663	30	28		164,477	5,984 19	27 9	1 94	
3,323,809	79,249	1,996,718	27	18		5,399,776	168,567 92	30 9	2 19	
7,813	193	9,697	8	1		17,703	396 44	4 4	1 14	
= 2,240,273						2,240,273	56,530 43	44 3	3 18	
164,310,996	7,074,488	78,860,986	571	501	9	250,255,470	\$8,414,291 92	34 4	\$2 73	
(At 1 1/2 cents) ²										
= 13,227,905						13,227,905	\$221,826 89	35 4	\$2 81	

¹ Discontinued Sept. 3, 1918; resumed June 15, 1919.² On yearly basis, 2.³ Of these, 157,775 were at 1 1/2 cents.⁴ Of these, 104,077 were at 1 1/2 cents.⁵ Of these, 77,807 were at 1 1/2 cents.⁶ Discontinued Sept. 3, 1918; resumed June 7, 1919.⁷ On yearly basis, 5.⁸ The Brooklyn Bridge local service is operated jointly by the C. I. & Brooklyn, Brooklyn Heights, and Nassau Electric; with the exception of length of route, data are in this table apportioned to these companies on the basis of 16 per cent, 60 per cent, and 24 per cent, respectively.⁹ Of these, 2,189,550 were at 2 1/2 cents.¹⁰ Includes postoffice revenue, \$12,028.14.¹¹ Of these, 408,537 were at 2 cents.

108 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE VIII. Traffic statistics: Car and

OPERATING STREET RAILWAYS AND ROUTES	Length of route (miles) ¹	Average number of cars per day ²	Regular passenger- car trips during year	Car miles (active) of regular passenger cars	Car-seat miles (active) of regular passenger cars (thousands)	Regular passenger- car hours (active and idle)
BROOKLYN, QUEENS COUNTY & SUB.						
Broadway.....	8.02	32	(Single) 193,073	1,103,978	52,969	137,075
Broadway ferry shuttle.....	1.53	5	97,244	153,430	4,831	25,867
Jamaica avenue.....	4.53	16	147,109	634,941	28,611	76,034
Metropolitan avenue.....	9.34	18	113,645	696,389	25,379	74,221
Metropolitan avenue shuttle ³	2.27	1	10,172	22,023	630	3,395
Reid avenue.....	9.23	27	189,835	1,141,952	54,807	128,943
Sumner avenue.....	4.64	14	106,448	418,028	13,204	58,511
Utica avenue shuttle.....	2.27	2	22,394	49,796	1,696	8,895
Wyckoff avenue.....	6.47	9	63,035	304,048	10,065	42,819
Ralph avenue shuttle ⁴	1.42	1	21,886	31,010	937	3,653
Total.....	—	124	964,841	4,552,565	193,129	556,413
CONY ISLAND & BROOKLYN						
DeKalb avenue.....	16.77	69	(Single) 409,102	2,030,662	95,259	259,138
Franklin avenue.....	12.92	34	194,798	1,160,362	52,642	130,301
Smith street.....	13.00	58	308,876	2,248,783	99,314	237,669
Brooklyn Bridge (16%) ⁵	¹⁰ [1.14]	1	30,261	34,057	1,159	4,746
Total.....	—	162	943,037	5,473,864	248,375	631,854
CONY ISLAND & GRAVENEED						
Sea Gate.....	3.18	5	(Single) 69,260	202,713	9,591	25,337
NASSAU ELECTRIC						
Bergen street.....	9.34	56	(Single) 333,343	1,911,850	75,410	232,837
Church avenue.....	6.42	50	220,125	1,376,157	58,218	149,461
Eighth street.....	2.72	4	74,938	194,920	6,072	24,583
Fifteenth street.....	2.70	10	81,391	204,875	6,307	24,385
Fifth avenue.....	9.23	30	256,501	1,074,056	48,428	152,232
Flatbush-Seventh avenue.....	4.01	23	203,813	595,949	26,362	93,627
Wilson avenue (Hamburg ave.) ⁶	9.64	37	187,393	1,152,086	47,841	140,578
Hicks street.....	2.74	6	38,575	107,430	3,436	15,658
Hoyt and Sackett streets.....	4.06	10	71,231	287,794	8,564	40,006
New Lots avenue.....	1.74	12	189,780	316,960	10,654	38,731
Ocean avenue.....	10.47	24	153,447	1,139,127	50,769	116,733
Park avenue.....	6.24	20	104,552	458,638	15,576	67,245
Ralph-Rockaway avenue.....	¹⁰ 7.13	59	273,103	1,781,814	84,411	217,193
Rogers avenue.....	6.12	20	131,627	597,641	21,013	71,959
South avenue.....	5.62	8	20,899	94,482	3,447	12,613
65th street and 86th street.....	4.39	8	90,358	327,461	10,237	39,086
St. John's place.....	5.81	49	399,147	1,413,721	70,600	182,860
39th street-Coney Island.....	7.67	12	63,768	447,525	22,348	44,811
Union street.....	6.70	22	123,922	638,036	29,024	78,431
Vanderbilt avenue.....	5.31	28	130,651	600,420	26,682	78,175
West End surface.....	5.68	10	126,201	495,166	15,316	49,711
Brooklyn Bridge (24%) ⁷	¹⁰ [1.14]	2	45,387	51,096	1,738	7,121
Total.....	—	500	3,318,812	15,267,194	642,553	1,887,708

¹ and ² See these notes on second double page of this table.³ Discontinued June 15, 1919.⁴ Begun Sept. 3, 1918.⁵ Includes postoffice revenue, \$3,275.59.⁶ Unless otherwise specified.⁷ Of these, 250,932 were at 1½ cents.⁸ Of these, 164,400 were at 3½ cents and 173,818 at 1½ cents.⁹ See note 19 on second double page of this table.¹⁰ Represents entire length of route.¹¹ Of these, 53,882 were at 2½ cents.¹² Includes postoffice revenue, \$2,333.31.¹³ Includes postoffice revenue, \$1,000.33.

STREET RAILWAY COMPANIES

109

passenger movement by routes, 1919 — Continued

NUMBER OF PASSENGERS		TRANSFERS					Revenue passengers and transfers combined	PASSENGER RECEIPTS		
At 5 cents	At other than 5 cents	Number collected	NUMBER OF TRANSFER POINTS TO CARS OF —			Amount		Per car mile (cents)	Per car hour	
			Re- spond- ent	Asso- ciated com- panies	For- eign com- panies					
(At 5 cents)										
7,642,357	151,839	5,184,728	7	27		12,978,914	\$388,672 72	35.0	\$2 83	
506,458	11,065	706,176	7	12		1,222,898	26,672 95	16.7	9 99	
4,722,408	107,215	2,315,103	2	3		7,144,726	239,336 85	27.7	3 12	
2,984,689	76,686	1,614,505	7	19		4,675,880	151,535 03	21.8	2 04	
6,094	29	1,740	6	17		7,863	305 57	1.4	09	
6,497,202	141,712	4,179,992	7	38		10,818,906	329,111 46	28.8	2 55	
2,596,624	69,920	1,332,875	6	27		3,989,429	131,620 30	31.7	2 25	
74,682	4,246	156,624	1	2		235,652	3,864 48	7.8	66	
1,218,201	31,559	542,395	5	32		1,792,155	61,856 82	20.3	1 44	
24,573	603	25,382				50,858	1,201 74	4.1	35	
26,273,598	565,564	16,050,119	48	177		42,918,281	\$1,333,522 41	29.3	\$2 40	
(At 5 cents)*										
15,979,435	7,571,376	6,394,949	3	46	1	22,945,760	\$812,767 25	40.0	\$3 14	
6,570,236	230,402	3,924,321	4	35		10,724,959	335,423 86	28.9	2 67	
12,062,473	679,359	4,775,056	4	39	1	18,536,888	673,008 43	29.9	2 83	
	599,807					599,807	15,074 80	44.3	3 18	
25,632,144	2,080,944	15,064,326	11	120	2	52,807,414	\$1,838,957 64	33.5	\$3 91	
(At 5 cents)										
1,780,080	66,684	408,728		4		2,255,492	\$91,105 08	44.9	\$3 60	
(At 5 cents)										
12,602,419	225,321	5,370,436	29	27		18,288,176	\$641,380 58	33.6	\$2 76	
6,009,318	123,586	7,096,616	10	21		13,229,522	304,173 48	22.1	2 04	
732,194	24,220	538,096	3	4		1,294,510	37,326 30	19.2	1 52	
1,155,637	206,102	874,637	7	8	1	2,326,376	68,012 87	33.2	1 98	
9,615,333	241,101	4,630,167	21	21		14,486,601	487,999 68	45.4	3 21	
6,094,631	282,934	1,907,601	12	16	1	8,255,166	310,018 77	52.0	3 31	
7,093,601	188,022	3,997,924	7	30		11,279,547	360,320 71	31.3	2 66	
265,596	66,556	235,047	15	15	1	667,199	19,415 35	18.1	1 24	
1,728,571	32,218	921,191	12	19		2,662,080	87,398 09	30.4	2 18	
2,606,208	42,905	2,180,794	3	1		4,828,907	131,547 55	41.5	3 40	
4,434,446	137,835	2,743,242	9	30		7,305,524	225,357 35	19.8	1 93	
2,326,225	128,312	707,043	12	29	1	3,160,581	118,915 43	25.9	1 77	
11,707,529	242,461	5,122,283	8	29		17,072,273	592,650 28	33.3	2 73	
3,316,076	94,216	882,062	16	24	1	4,292,344	168,128 92	28.1	2 34	
492,755	2,354	144,876	14	18		639,985	24,708 37	26.2	1 96	
1,043,694	26,249	657,072	5	3		1,727,015	52,972 17	16.2	1 36	
12,629,672	335,365	5,138,455	18	26	1	18,103,492	638,930 85	45.2	3 49	
2,042,816	80,299	373,492	5	3		2,497,607	104,599 77	23.4	2 23	
4,032,935	70,867	1,421,791	13	19		5,516,593	203,322 76	31.9	2 59	
3,437,965	127,008	1,988,604	9	17	1	5,543,577	174,318 56	29.0	2 23	
1,999,725	57,100	1,258,525	2	2		3,315,350	101,699 28	20.5	2 05	
	899,708					899,708	22,612 15	44.3	3 18	
95,527,346	3,694,840	48,199,947	223	362	7	147,422,133	\$4,883,379 26	31.9	\$2 58	

* Of these, 269,598 were at 3½ cents.

* Of these, 172,560 were at 1½ cents.

* Name changed Feb. 1, 1919.

* Of these, 64,585 were at 1½ cents.

* Length 8.55 until Sept. 3, 1918, when Ralph ave. shuttle (1.42) operation was begun by B. Q. Co.

* 8.

* Of these, 37,603 were at 1½ cents.

* Of these, 196,027 were at 1½ cents.

* Of these, 66,745 were at 1½ cents.

* Of these, 875,820 were at 2½ cents.

* Includes postoffice revenue, \$7,560.02.

TABLE VIII. Traffic statistics: Car and

OPERATING STREET RAILWAYS AND ROUTES	Length of route (miles) ¹	Average number of cars per day ²	Regular passenger-car trips during year	Car miles (active) of regular passenger cars	Car-seat miles (active) of regular passenger cars (thousands)	Regular passenger-car hours (active and idle)
SOUTH BROOKLYN			(Single)			
Gravesend avenue ³	4.22	*4	17,797	71,275	2,426	6,191
Norton's Point shuttle	0.66	1	58,416	39,006	1,198	7,302
Reid avenue ⁴	4.66	*27	92,169	139,057	5,767	9,718
Tompkins-Culver ⁵	4.67	*18	2,565	11,980	727	895
Union street ¹⁰	5.69	*24	14,924	85,227	5,522	6,739
Vanderbilt avenue ¹¹	5.68	*20	7,721	44,183	2,854	3,477
Culver "elevated" ¹²	5.12	53	169,605	821,798	47,611	58,996
Norton's Point ¹³	1.17	5	158,532	185,480	10,055	31,712
Total	—	84	520,729	1,397,986	76,160	125,030
NEW YORK RAILWAYS, RECEIVER¹⁴			(Round)			
Lexington avenue	9.83	82	127,428	2,768,494	94,129	370,510
Fourth and Madison avenue	9.14	107	168,581	3,590,789	158,865	471,228
Sixth and Amsterdam avenue	9.32	66	127,026	2,181,843	82,453	327,067
Broadway and Columbus avenue	10.26	79	128,563	2,706,286	137,720	406,930
Broadway and Amsterdam avenue	6.90	44	107,911	1,485,653	75,422	224,563
Seventh avenue and Brooklyn	5.87	50	136,743	1,581,806	59,326	230,816
Eighth avenue	10.34	89	142,057	3,004,005	112,593	393,324
Ninth avenue	4.12	18	74,738	638,902	21,659	98,054
145th street	0.89	7	138,191	247,346	9,846	36,965
116th street	2.28	17	148,793	666,047	23,936	89,367
86th street	1.72	20	170,745	581,050	19,760	85,482
34th street	2.35	29	173,582	815,565	30,072	126,667
23d street	2.44	38	187,143	1,065,051	44,373	153,902
14th street	4.80	63	232,920	2,103,489	84,051	294,650
8th street	2.26	16	93,895	430,055	16,112	67,506
Canal street	0.65	1	30,292	39,695	1,111	7,496
Total — electric-conduit	—	796	2,178,608	23,896,079	979,328	3,384,537
Avenue C (storage-battery)	3.43	16	55,751	375,112	11,661	76,947
Sixth avenue ferry (storage-battery)	0.93	1	15,512	28,864	897	6,674
Spring and Delancey sta. (stor.-bat'y)	2.30	19	99,117	409,385	12,727	94,014
Madison street (storage-battery)	2.23	17	93,275	374,922	11,656	86,904
Total — Storage-battery	—	53	263,645	1,188,273	36,041	264,539
Total — New York Railways	—	779	2,442,263	25,084,345	1,009,269	3,649,066
SECOND AVENUE, RECEIVER			(Round)			
Second avenue	7.72	= 40	= 88,703	1,132,404	51,219	150,395
First avenue	6.28	= 36	= 79,436	901,493	40,440	128,227
86th street	0.56	= 1	= 32,641	36,134	1,269	6,042
Total	—	= 77	200,780	2,070,031	92,928	293,664
BROOKLYN & NORTH RIVER			(Round)			
Fulton street (B'klyn) to North River	3.03	31	122,709	735,271	27,132	112,948

¹ and ² See these notes on second double page of this table.³ Begun March 15, 1919. (See note ¹⁴.)⁴ On yearly basis, 1.⁵ Fares are paid on continuation of this route, the "Norton's Point," shown below.⁶ Operation to Coney Island discontinued Sept. 2, 1918; resumed May 24, 1919.⁷ On yearly basis, 7.⁸ Discontinued Sept. 2, 1918; resumed June 2, 1919.⁹ On yearly basis, 5.¹⁰ Discontinued Sept. 2, 1918; resumed May 24, 1919.¹¹ Discontinued Sept. 2, 1918; resumed May 30, 1919.¹² Operation of "L trains" on surface discontinued March 17, 1919, when the N. Y. Consolidated opened the new elevated railway on Gravesend ave. Thereafter the South Brooklyn operated trolley cars on the surface of Gravesend ave.¹³ On May 25, 1918, trains were substituted for trolley cars on this line, which is on surface private right of way with inclined approach to the elevated structure. On March 17, 1919, the South Brooklyn ceased to operate "L trains" on its main line (Culver "L," Gravesend ave.) and thereafter all of its traffic, including that of Norton's Point line, is classified as "surface" in these tables.¹⁴ Includes postoffice revenue, \$702.39.¹⁵ In hands of receiver since March 21, 1919, who reports data for entire year.¹⁷ Unless otherwise specified.¹⁷ Includes 18,956 at 1½ cents.¹⁸ Includes 15,162 at 1½ cents.

passenger movement by routes, 1919 — Continued

NUMBER OF PASSENGERS		TRANSFERS				Revenue passengers and transfers combined	PASSENGER RECEIPTS		
At 5 cents	At other than 5 cents	Number collected	NUMBER OF TRANSFER POINTS TO CARS OF —				Amount	Per car mile (cents)	Per car hour
			Re-spond-ent	Asso-ciated com-pa-nies	For-eign com-pa-nies				
229,120 (^c)		91,461	2	1		320,581 (^c)	\$11,456 01	16.1	\$1 85
935,642			1	2		935,642 (^c)	46,782 09	33.6	4 81
150,997				2		150,997	7,549 81	63.0	8 44
563,262				5		563,262	28,163 14	33.0	4 18
294,447				5		294,447	14,722 35	33.3	4 23
2,988,764		132,678	2	2		3,121,442	149,438 11	18.2	2 53
1,553,580		34,734	1	3		1,588,314	77,673 99	41.9	2 45
6,715,812		258,873	6	20		6,974,685	\$336,492 89	24.1	\$2 60
(At 5 cts.) ¹⁰									
21,280,649	1,464,338	6,663,411	19		2	29,438,396	\$1,107,736 45	40.0	\$2 90
31,964,775	1,776,176	7,624,127	17		2	41,366,078	1,651,321 87	46.0	3 50
18,556,098	2,347,474	6,282,681	20		5	27,186,253	997,358 36	45.7	3 05
24,735,823	3,495,667	4,607,753	24		4	32,839,243	1,340,806 00	49.5	3 29
14,590,847	489,671	2,449,341	14		2	17,529,850	744,232 48	50.1	3 31
12,762,308	446,680	3,270,364	22		1	16,479,347	651,515 55	41.2	2 82
22,821,915	3,112,585	7,444,847	16		3	33,379,347	1,232,840 42	41.0	3 13
4,263,572	51,406	1,813,064	15		2	6,128,042	214,637 62	33.6	2 19
1,694,112		950,771	2			2,634,883	84,205 60	34.0	2 28
5,732,366		3,280,284	7			9,012,649	286,618 25	43.0	3 21
5,748,637		5,313,770	4			11,062,416	287,431 85	49.5	3 36
11,165,805		5,317,405	10		2	16,483,210	558,290 23	68.5	4 41
12,605,191		5,996,204	9		2	19,601,395	680,259 55	64.5	4 42
23,073,195		6,958,480	12			30,031,675	1,153,659 75	54.9	3 92
3,522,319		1,628,419	15			5,150,738	176,115 95	41.0	2 61
64,780		32,615	6		1	97,404	3,239 45	8.2	0 43
216,678,396	13,183,995	69,663,545	318		87	298,419,935	11,170,889 40	46.8	3 30
1,947,083		905,481	17		1	2,852,564	97,354 15	26.0	1 27
24,938		10,469	8			35,437	1,246 90	4.8	0 19
3,666,395		1,702,997	10		2	5,369,392	183,319 75	44.8	1 95
3,093,250		871,893	10			3,965,152	154,662 95	41.3	1 78
8,731,675		3,480,870	45		3	12,212,545	456,583 75	36.7	1 65
224,304,070	13,183,995	73,154,415	257		30	310,642,480	\$11,606,853 15	46.3	\$3 18
(At 5 cents)									
8,761,064	712,018	377,219	2		3	9,850,301	\$459,413 74	40.3	2 89
6,788,962	958,170	357,646	3		4	8,054,808	365,604 70	40.6	2 85
30,407		16,111	2			46,518	1,520 35	4.2	0 25
16,530,463	1,670,188	750,976	7		7	17,951,627	\$826,628 79	39.8	\$2 81
(At 3½ cts.) ¹¹									
1,365,947	3,974,772	3,777,187		14		9,117,806	\$191,850 23	26.2	\$1 70

¹⁰ Includes 65,307 at 1½ cents.¹¹ Includes 64,137 at 1½ cents.¹² Includes 122,466 at 1½ cents.¹³ Includes 6,237 at 1½ cents.¹⁴ Figures for 1918 in absence of a return for 1919.

¹⁵ The full-length trips are from Second avenue and 129th st. to Worth st. and Broadway (7.725 mi.), 62,404. Short-line trips are as follows: 129th st. to 96th (1.625 mi.), 10,287; 129th st. to Astor pl. and Broadway (6.250 mi.), 229; 129th st. to Canal (7.11 mi.), 31; 96th st. to 118th (1.525 mi.), 148; 96th st. to 65th (1.535 mi.), 78; 96th st. to 59th (1.820 mi.), 7; 96th st. to 34th (3.145 mi.), 502; 96th st. to 10th (4.335 mi.), 14,919; 96th st. to Worth and Broadway (6.100 mi.), 39; 59th st. to Astor pl. and Broadway (2.94 mi.), 9; 65th st. to Worth and Broadway (4.575 mi.), 13; 34th st. to Worth and Broadway (2.955 mi.), 16; 10th st. to Worth and Broadway (1.765 mi.), 20; 10th st. to 34th and Second ave. (1.190 mi.), 1.

¹⁶ The full-length trips are from First ave. and 125th st. to Astor pl. and Broadway (6.275 mi.), 29,136. Short-line trips are as follows: 125th st. to 10th and Second ave. (5.985 mi.), 42,188; 96th st. to 125th and First ave. (1.515 mi.), 4,269; 96th st. to 56th and First ave. (1.820 mi.), 200; 96th st. to 34th and Second ave. (3.255 mi.), 3,623; 59th st. to 34th and Second ave. (1.46 mi.), 1; 59th st. to 10th and Second ave. (2.65 mi.), 2; 34th st. to 10th and Second ave. (1.190 mi.), 8.

¹⁷ The full-length trips are from 86th st. and Second avenue to East 92d street ferry (0.560 mi.), 32,216. The short-line trip is from 92d st. and Avenue A to 96th st. and First ave. (0.945 mi.), 325.

¹⁸ Includes 10,294 at 3 and 1,068,026 at 2½ cents.

TABLE VIII. Traffic statistics: Car and

OPERATING STREET RAILWAYS AND ROUTES	Length of route (miles) ¹	Average number of cars per day ²	Regular passenger- car-trips during year	Car miles (active) of regular passenger cars	Car-cent miles (active) of regular passenger cars (thousands)	Regular passenger- car hours (active and idle)
THIRD AVENUE						
Third avenue.....	12.54	110	(Round) 147,992	3,046,464	155,373	418,236
125th street crosstown.....	2.08	30	87,995	385,664	18,649	50,703
Kingbridge.....	0.78	28	50,555	737,924	37,635	81,011
Broadway branch.....	2.68	42	46,672	278,164	14,196	38,896
Broadway & 145th street.....	2.58	10	44,007	229,176	11,245	29,156
Total.....	—	210	383,221	4,657,392	237,098	618,002
DRY DOCK, E. B'WAY & B.						
Grand street.....	3.17	25	(Round) 119,362	521,349	20,310	77,161
Cortlandt street (storage battery)*.....	1.08	1	102	205	5	101
Postoffice.....	3.06	18	50,126	280,336	10,927	40,097
Avenue B (storage battery).....	3.87	32	57,730	404,745	9,715	69,768
Total.....	—	77	227,320	1,206,635	40,957	187,127
42d ST., MANH. & ST. N. AVE.						
42d street crosstown.....	4.26	40	(Round) 131,632	723,532	36,902	116,631
Broadway branch.....	8.52	62	74,493	1,146,313	58,447	162,472
Tenth avenue.....	4.91	24	54,065	433,114	22,089	58,055
110th street (storage battery).....	2.48	11	40,242	180,875	3,625	24,365
Total.....	—	137	300,422	2,453,834	121,064	361,523
BELT LINE						
50th street crosstown.....	1.79	31	(Round) 193,837	595,780	24,271	108,433
West belt (storage battery).....	4.94	19	21,988	209,400	5,110	37,169
East belt (storage battery).....	6.18	7	6,998	59,521	1,472	10,266
Total.....	—	57	222,823	864,701	30,853	150,868
MID-CROSTOWN						
28th & 29th streets crosstown (stor. bat.).....	2.32	13	(Round) 33,276	138,637	3,526	26,651
N. Y. CITY INTERBOROUGH						
Zoological park.....	6.27	13	(Round) 31,734	398,895	17,931	40,037
180th street crosstown.....	6.15	19	53,350	657,662	30,559	70,256
Ogden avenue.....	2.68	11	40,665	214,471	9,199	26,751
University avenue.....	4.24	8	31,234	266,253	10,404	26,537
149th street crosstown.....	2.63	15	81,301	429,961	19,752	62,391
Randall avenue.....	1.69	2	13,663	46,256	1,680	7,169
Total.....	—	68	251,977	2,013,498	89,525	233,141
PELHAM PARK & CITY ISLAND						
Storage battery.....	2.89	4	(Round) 13,070	78,613	1,914	12,091
SOUTHERN BOULEVARD						
138th st. and Third ave. to Pelham ave.	5.81	25	(Round) 56,568	657,206	29,481	70,887
UNION ¹¹						
Boston road.....	5.07	22	(Round) 62,021	527,518	26,634	73,405
Westchester avenue.....	5.61	29	72,543	812,953	36,410	91,308
177th street.....	4.20	17	57,164	480,221	24,542	57,561
138th street.....	2.65	12	56,798	301,013	12,331	37,084
Sedgwick avenue.....	4.79	10	28,576	272,769	11,832	29,385
Fort Schuyler.....	0.96	4	44,128	84,728	3,798	12,115
Morris avenue.....	1.74	4	35,663	128,722	5,450	14,689
163d street crosstown.....	3.78	17	63,191	408,635	18,006	52,706
Fordham Heights.....	2.16	2	7,876	34,029	1,480	4,214

¹ See note 1 on second double page of this table.² See note 2 on first double page of this table.

* Unless otherwise specified.

* Includes 207,651 at 1½ cents.

* Includes a credit for 555 fares returned, amounting to \$27.75.

* Discontinued November, 1918.

passenger movement by routes, 1919 — Continued

NUMBER OF PASSENGERS		TRANSFERS				Revenue passengers and transfers combined	PASSENGER RECEIPTS		
At 5 cents	At other than 5 cents	Number collected	NUMBER OF TRANSFER FOOTED TO CARE OF —				Amount	Per mile (cents)	Per car hour
			Re- spond- ent	Asso- ciated com- panies	For- eign com- panies				
	(At 5 cents) ^a								
33,636,617	* 1,343,861	4,375,121	4	10	.....	38,740,869	\$1,686,078 02	55.4	\$4 04
4,120,307	.....	978,441	2	3	.....	5,098,748	306,015 35	56.3	4 06
5,883,945	.....	571,814	4	1	.....	6,465,759	394,667 25	39.9	3 64
1,800,803	.....	311,740	4	1	.....	2,302,552	94,540 18	34.0	2 43
2,222,091	.....	153,754	3	1	.....	2,375,845	111,104 55	48.5	3 81
* 47,157,206	1,343,861	6,380,879	17	16	.....	* 54,891,948	* \$3,395,407 57	51.4	\$3 88
	(At 1½ cents)								
3,583,561	.....	931,135	2	1	2	4,514,066	\$179,178 05	34.4	\$3 33
752	.....	75	3	1	2	827	37 60	18.3	0 37
2,427,791	1,877	236,179	4	2	1	2,665,847	121,430 82	43.3	3 03
2,706,918	.....	295,305	2	3	6	3,062,233	138,345 90	34.2	1 96
* 8,778,967	1,877	1,462,694	11	7	11	* 10,343,538	* \$438,979 62	36.4	\$3 35
	(At 5 cents)								
11,478,343	.....	2,646,980	3	6	.....	14,125,233	\$573,912 18	79.3	\$4 92
15,463,301	1,253,271	1,530,461	4	6	2	18,246,933	810,758 18	70.7	4 99
4,667,302	.....	674,067	3	2	.....	5,341,459	233,399 60	53.9	4 08
931,349	.....	402,588	1	2	.....	1,333,937	46,567 45	30.9	1 91
* 22,539,630	1,253,271	5,254,086	11	16	2	* 29,046,997	* \$1,664,579 63	67.8	\$4 00
	(At 3 cents)								
4,214,264	12,817,674	302,957	2	3	8	17,234,895	\$467,066 68	78.4	\$4 52
976,757	.....	165,742	1	4	2	1,142,499	48,837 85	28.3	1 31
249,934	.....	38,676	1	5	.....	288,610	12,496 70	21.0	1 23
* 5,440,796	12,817,674	407,375	4	12	10	* 18,665,815	* \$528,391 78	61.1	\$3 50
722,122	.....	300,094	.....	7	.....	1,022,216	\$36,106 10	26.0	\$1 35
	(At 4 cents)								
1,611,700	46,846	767,361	4	8	.....	2,635,807	\$92,458 84	23.2	\$2 31
2,737,654	1,280,864	1,383,417	2	10	.....	6,401,935	238,117 26	36.2	3 39
3,249,890	.....	243,225	.....	5	.....	1,724,606	69,507 89	32.4	2 60
853,019	228,850	195,243	5	5	.....	1,277,112	51,804 95	19.5	1 95
5,012,098	.....	1,940,499	1	4	.....	6,952,597	280,604 90	58.3	4 02
56,890	.....	37,685	* 2	* 1	(v)	96,565	2,944 00	6.4	0.41
* 12,456,144	2,062,676	4,567,330	14	33	.....	* 19,068,150	* \$705,414 24	35.0	\$3 03
375,753	.....	.....	.....	.....	.....	375,753	\$18,787 65	28.5	\$1 55
4,464,100	.....	2,301,472	.....	11	.....	6,765,572	\$223,305 00	34.0	\$3 15
4,107,563	.....	1,950,686	15	6	.....	6,056,269	\$205,379 18	35.9	\$2 84
5,298,614	.....	2,468,377	7	2	.....	7,863,991	269,780 70	33.1	2 95
3,249,890	.....	2,061,463	8	6	.....	5,311,353	162,494 50	33.8	2 82
2,582,098	.....	1,067,330	2	1	.....	3,610,028	127,634 90	42.4	3 44
867,482	.....	490,808	7	3	.....	1,448,291	47,874 15	17.5	1 63
730,153	.....	598,836	1	.....	.....	1,319,019	36,009 15	42.5	2 97
672,898	.....	586,612	2	2	.....	1,259,510	33,644 90	26.1	2 20
3,473,631	.....	1,367,728	6	3	.....	4,841,359	173,681 55	43.0	3 20
77,747	.....	43,017	3	3	.....	120,764	2,887 35	11.4	0 92

⁷ Includes a credit for 55 fares returned, amounting to \$2.75.⁸ Includes a credit for 189 fares returned, amounting to \$9.45.⁹ Data obtained from Traffic Tariff of the N. Y. C. Interborough, 1918; not reported in 1919 annual returns.¹⁰ Includes a credit for 472 fares returned, amounting to \$23.60.¹¹ Fordham and Woodlawn line discontinued July 1, 1918.

TABLE VIII. Traffic statistics: Car and

OPERATING STREET RAILWAYS AND ROUTES	Length of route (miles) ¹	Average number of cars per day ²	Regular passenger- car-trips during year	Car miles (active) of regular passenger cars	Car-seat miles (active) of regular passenger cars (thousands)	Regular passenger- car hours (active and idle)
UNION—Concluded						
Williamsbridge.....	7.28	18	(Round) 40,939	506,017	29,880	53,996
Webster and White Plains avenue.....	8.72	29	56,281	980,498	45,648	102,664
Jerome avenue.....	8.50	14	30,576	527,112	25,271	47,654
207th street crosstown.....	2.40	7	38,115	182,973	9,322	23,205
167th street crosstown.....	3.70	13	44,410	328,627	16,712	42,374
Clason point.....	3.21	6	32,160	200,077	9,625	18,241
St. Ann's avenue-Harlem.....	2.20	5	33,353	149,655	5,828	17,792
Palham Bay park.....	1.20	3	35,580	85,391	3,868	9,561
Willis avenue and Bedford park.....	10.04	39	57,288	1,153,749	58,846	137,544
Shuttle—128th-138th streets.....	0.49	3	6,481	63,540	2,488	11,835
Total.....	—	254	783,137	7,314,227	347,961	836,283
WESTCHESTER ELECTRIC³						
Bedford park.....	4.82	4	(Round) 40,014	382,698	17,042	37,896
New Rochelle-229th street.....	6.45	9	43,535	563,193	25,335	57,264
Total.....	—	38	278,076	1,950,365	86,443	229,480
YONKERS RAILROAD						
South Broadway-242d street.....	2.10	N. R.	N. R.	233,383	11,299	N. R.
NEW YORK & QUEENS COUNTY						
Flushing.....	8.19	35	(Round) 45,458	726,690	31,353	66,047
College Point.....	9.60		59,217	1,087,302	45,432	100,921
Ravenswood.....	2.98	4	29,051	170,629	6,490	22,006
Calvary.....	4.73	9	40,898	362,631	14,019	39,408
Dutch Kills.....	4.23	5	31,044	263,923	11,032	31,340
Steinway.....	5.39	13	61,948	608,051	26,707	69,506
Broadway.....	2.26	2	26,365	119,184	4,530	13,822
Flushing avenue.....	2.93	2	26,383	140,432	5,399	16,000
Corona.....	8.49	8	31,797	543,064	22,805	51,520
Jamaica.....	6.03	5	25,688	308,804	12,966	32,302
Jane street shuttle.....	1.43	5	65,477	182,121	6,973	26,125
Total.....	—	88	443,326	4,482,831	187,706	471,997
LONG ISLAND ELECTRIC						
"City" (i.e., Brooklyn) line, via Rock- away road.....	9.03	7	(Round) 26,223	473,003	18,184	46,589
Far Rockaway.....	9.06	7	22,816	353,776	16,141	36,862
Total.....	—	14	49,048	826,779	34,325	83,451
NEW YORK & LONG ISLAND						
Mineola and Brooklyn.....	24.22	27	(Round) 35,043	1,108,359	48,926	101,404
Jericho turnpike.....	9.54	5	13,414	254,742	11,115	21,180
Hempstead-Jamaica.....	9.68	4	15,241	295,005	12,818	23,633
Total.....	—	36	63,698	1,658,007	72,859	146,217
OCEAN ELECTRIC						
Far Rockaway to Bannock boulevard.....	7.07	9	(Round) 28,477	380,924	19,141	38,057
Park avenue.....	0.38	1	6,681	50,230	2,403	9,096
Far Rockaway to beach.....	1.07	1	3,938	9,540	478	2,494
Total.....	—	11	39,096	440,694	22,022	49,647

¹ See note 1 on second double page of this table.² See note 2 on first double page of this table.³ Includes a credit for 1,515 fares returned, amounting to \$75.75.⁴ Of these, 5,271 were at 25 cents; 13,265 at 20; 107,238 at 15; 84,528 at 3¢; 21,040 at 2½.⁵ Includes transportation of letter carriers, \$1,049.96.

passenger movement by routes, 1919 — Continued

NUMBER OF PASSENGERS		TRANSFERS				Revenue passengers and transfers combined	PASSENGER RECEIPTS		
At 5 cents	At other than 5 cents	Number collected	NUMBER OF TRANSFER POINTS TO CARS OF —				Amount	Per car mile (cents)	Per- car hour
			Re- spond- ent	Asso- ciated com- panies	For- eign com- panies				
2,521,858		812,798	3	2		3,334,656	\$126,092 90	21.2	\$3 34
7,019,499		2,179,379	9	4		9,198,878	350,974 95	35.8	3 42
1,754,089		838,297	5	5		2,592,386	87,704 45	16.6	1 84
1,347,670		733,970	3	3		2,081,640	67,383 50	36.8	2 90
2,916,973		1,165,043	8	2		4,082,016	145,848 65	44.4	3 44
1,049,365		446,565	2	1		1,495,960	52,468 25	26.2	2 88
796,824		527,271	4	1		1,324,095	39,841 20	23.8	2 24
419,164		377,369	1			796,533	20,958 20	24.5	2 19
11,806,176		3,579,472	7	6		15,385,648	590,408 80	51.2	4 29
683,179		452,619		1		1,135,798	34,158 95	53.8	2 89
^a 51,523,009		21,757,670	94	51		^a 73,280,679	^a \$2,576,150 45	35.2	\$3 08
	(At $\frac{1}{2}$ cents)								
1,954,673		321,107	2	1	1	2,275,780	\$97,733 65	25.5	\$2 58
3,110,866		786,466	7	1	1	3,897,332	155,543 30	27.6	2 72
9,903,043	19,536	2,543,505	43	8	13	12,466,084	^a \$496,690 48	25.5	\$2 16
2,180,910		N. R.	N. R.	N. R.	N. R.	—	\$108,045 50	46.3	—
2,894,026		505,143	6			3,399,169	\$144,201 33	19.8	\$2 09
4,126,576		891,166	1			5,017,742	206,328 80	19.5	2 04
887,806		352,992	4			1,240,798	44,390 30	26.0	2 02
2,015,362		393,479	1			2,408,841	100,768 10	27.8	2 56
1,416,180		233,162	5			1,649,342	70,809 00	26.8	2 26
3,815,065		847,168	5			4,662,233	190,753 25	31.4	2 74
297,128		306,248	5			703,376	19,856 40	16.7	1 44
463,123		209,777	3			702,900	24,656 15	17.6	1 54
1,484,166		386,133	6			1,870,298	74,208 25	13.7	1 44
1,561,889		533,092	1			2,094,981	78,094 45	25.3	2 42
1,409,296		1,380,166	2			2,789,462	70,464 80	38.7	2 70
20,480,616		6,038,526	39			26,529,142	\$1,024,530 83	22.9	\$2 17
1,966,728		100,830	1			2,067,558	\$98,336 40	20.9	\$2 11
2,190,684		100,563	1			2,300,447	109,994 20	31.1	2 98
4,166,612		201,393	2			4,368,005	\$208,330 60	25.2	\$2 50
	(At 10 cts. ¹⁰)								
4,962,017	^a 514,740	43,645	2			5,520,402	\$300,192 90	27.1	\$2 96
1,495,253	¹¹ 730,803	20,083	1			2,246,139	113,129 45	44.4	5 24
1,571,687	^a 641,943	23,868	1			2,237,498	142,780 05	48.4	6 04
8,028,957	1,887,486	87,566	4			10,004,089	\$556,102 40	33.5	\$3 80
3,097,761						3,097,761	\$154,888 05	40.7	\$4 07
172,785						172,785	8,639 25	17.2	0 95
168,866						168,866	8,443 30	88.5	3 39
3,439,412						3,439,412	^a \$171,970 82	39.0	\$3 46

^a Of these, 28 were at 15 cents.¹⁰ Discontinued Sept. 22, 1918; resumed May 30, 1919.¹¹ Includes "Overpayments," \$22.¹² Only routes in New York City are shown, while total includes all routes.¹³ Unless otherwise specified.¹⁴ Of these, 20 were at 15 cents; 530,184 at 3¢; 21,040 at 2¢.

TABLE VIII. Traffic statistics: Car and

OPERATING STREET RAILWAYS AND ROUTES	Length of route (miles) ¹	Average number of cars per day ²	Regular passenger- car-trips during year	Car miles (active) of regular passenger cars	Car-cent miles (active) of regular passenger cars (thousands)	Regular passenger- car hours (active and idle)
NEW YORK & NORTH SHORE						
Port Washington to Roslyn.....	3.90	1	(Round) 6,418	50,045	2,402	6,474
Hicksville to city line.....	16.91	³ 4	6,395	216,347	10,385	18,712
Flushing to city line.....	6.66	³ 6	14,181	183,511	8,808	15,600
Flushing to Whitestone.....	3.27	2	19,275	126,062	6,061	13,258
Total.....	—	9	46,267	575,965	27,646	54,044
MANHATTAN & QUEENS, RECEIVERS						
Queens boulevard.....	10.44	21	(Round) 41,077	865,646	46,513	83,290
Queensboro bridge (Industrial Center line)	2.09	3	10,148	42,420	2,250	5,620
Queensboro bridge.....	1.62	2	23,576	75,980	4,092	8,942
Total.....	—	26	74,801	984,046	52,864	9,852
RICHMOND LIGHT & R. R.						
Main line — north.....	7.08	N. S.	(Round) 44,540	613,574	30,096	72,363
Main line — south.....	4.15	N. S.	35,995	311,434	16,426	35,991
Bull's head.....	2.96	N. S.	18,636	116,039	3,767	13,342
Jersey street.....	2.11	N. S.	19,016	81,490	2,600	11,814
Castleton avenue.....	3.85	N. S.	25,351	207,553	8,605	28,525
Total.....	—	³ 33	143,538	1,330,090	61,494	162,035
STATEN ISLAND MIDLAND						
Richmond.....	7.94	11	(Round) 30,794	482,612	19,121	48,696
Silver lake.....	6.44	9	23,965	305,386	12,523	34,172
Manor road.....	2.56	2	13,371	72,277	2,063	9,469
Concord.....	8.23	6	23,179	388,010	15,292	40,161
St. George and Midland beach.....	7.39	12	15,921	91,113	3,413	11,934
Port Richmond and Midland beach.....	8.47	5	68	1,126	37	108
Total.....	—	45	107,298	1,340,524	52,449	144,540
SOUTHFIELD BEACH						
South Beach to Midland Beach ³	1.57	³ 2	(Round) 7,530	23,511	1,049	2,897
MANHATTAN BRIDGE 3-CENT LINE						
Manhattan bridge.....	2.01	10	(Single) 215,164	430,750	20,676	50,931
BUSH TERMINAL						
Second avenue, 28th street to 63d street ³	1.85	1	(Round) 37	137	5	72
VAN BRUNT ST. & ERIS BASIN						
Hamilton ferry to Columbia street.....	1.39	6	(Round) 76,397	212,382	8,188	31,994
MARINE						
Manhattan beach to Sheepshead bay (storage-battery).....	1.36	1	(Round) 20,849	56,708	1,361	10,950

¹ See note 1 on second double page of this table.² See note 2 on first double page of this table.³ Unless otherwise specified.⁴ Includes 3,040 at 2½ cents, and 7,041 at 15.⁵ The same set of cars is used on both these lines.⁶ Includes 17,440 at 2½ cents, 399,283 at 6, and 7,242 at 15.⁷ At 7 cents.⁸ Includes 667,444 at 2½ cents.⁹ Includes 619,496 at 2½ cents.¹⁰ Of these, 875 were at 4½ cents.¹¹ Of these, 2,075 were at 4½ cents.¹² Of these, 9 were at 4½ cents.¹³ Of these, 577 were at 4½ cents.¹⁴ Of these, 277 were at 4½ cents.¹⁵ Taken from respondent's monthly report for June, 1919.

passenger movement by routes, 1919 — Concluded

NUMBER OF PASSENGERS		TRANSFERS				Revenue passengers and transfers combined	PASSENGER RECEIPTS		
At 5 cents	At other than 5 cents	Number collected	NUMBER OF TRANSFER POINTS TO CARS OF —				Amount	Per car mile (cents)	Per car hour
			Re-spond-ent	Asso-ciated com-panies	For-aign com-panies				
47,012	(At 10 cents) ^a								
301,783	" 57,350	44,066	1	.....	.....	148,428	\$8,209 65	18.4	\$1 27
838,837	" 683,306	41,890	1	.....	.....	1,028,669	66,502 83	30.7	3 55
750,243	" 23,771	21,913	1	.....	.....	854,521	43,605 83	23.8	2 80
	" 14,300	19,609	1	.....	.....	784,182	38,518 15	30.6	2 90
1,937,875	778,727	127,168	4	.....	.....	2,843,770	\$156,831 15	27.2	\$2 90
4,682,452	(At 3 cents) ^b								
	" 4,212					4,686,664	\$234,248 96	27.1	\$2 81
	" 672,226					672,226	16,839 56	22.1	2 99
	" 635,000					636,000	15,963 57	37.6	1 78
4,682,452	1,311,438					5,993,890	\$267,081 09	27.1	\$2 78
4,255,537	(At 4 cents) ^c								
2,628,018	" 18,113	868,625	3	4	.....	5,142,275	\$313,506 24	34.8	\$2 95
482,442	" 25,556	482,974	2	2	.....	3,126,548	132,433 52	42.5	3 68
802,084	" 27,604	232,076	1	.....	.....	752,121	25,726 30	22.2	1 93
1,563,297	" 557	145,103	3	1	.....	748,044	30,141 37	37.0	2 55
	" 10,164	324,500	6	2	.....	1,897,961	78,573 79	37.9	2 75
9,541,378	82,294	2,053,277	15	9	.....	11,676,949	\$480,380 22	36.1	\$3 96
2,204,409	(At 4 cents) ^d								
1,433,966	" 71,838	273,550	2	.....	.....	2,549,497	\$113,090 00	33.4	\$2 33
181,802	" 17,012	173,748	1	5	.....	1,624,726	72,386 24	23.7	2 12
1,865,517	" 2,185	107,841	1	3	.....	291,228	9,184 27	12.7	0 97
494,964	" 13,908	319,168	2	1	.....	1,916,563	79,743 54	20.6	1 99
4,902	" 10,151	185,703	2	.....	.....	690,518	25,139 42	27.6	2 11
		210	2	.....	.....	5,172	248 10	22.0	2 30
5,903,320	114,794	1,059,720	10	9	.....	7,077,834	\$299,791 57	22.4	\$3 07
316,412						316,412	\$15,820 60	67.3	\$5 46
	(At 2½ cents) ^e								
	" 5,917,203					5,917,203	\$149,191 89	34.6	\$2 93
	(At 2 cents)					39	\$0 78	0.6	\$0 01
	(At 3 cents) ^f								
	" 2,885,727	(^g)		(^h)	2,885,727	\$70,769 37	33.3	\$2 21	
190,307					190,307	\$9,515 35	16.8	\$0 87	

^a Of these, 1,607 were at 4½ cents.^b Of these, 1,491 were at 4½ cents.^c Of these, 1,354 were at 4½ cents.^d Of these, 2,274 were at 4½ cents.^e Of these, 36 were at 4½ cents.^f Discontinued Sept. 29, 1918; resumed May 23, 1919.^g On yearly basis, 1.^h Operation discontinued July 5, 1918.ⁱ Includes 252,263 at 3 cents.^j Includes 1,105,332 joint-rate passengers at 1½ cents. In addition there were 38,724 joint-rate tickets sold (at 2 cents each) which were not presented.^k Joint-rate tickets are interchanged, at a locality not included in this table, between the Van Brunt St. & Erie Basin and the following B. R. T. companies: C. I. & Brooklyn, Nassau Electric and Brooklyn Heights.^l Includes \$3 for " tickets " not represented in number of passengers.

118 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

**TABLE IX. TRAFFIC STATISTICS: SUBWAY AND ELEVATED STATION RECORDS,
BY HALF-YEARS, 1919**

(A) Ticket sales at Interborough Subway Division stations

Compiled from monthly reports

LINES AND STATIONS		Six months, January— June	Year ended June 30, 1919	Six months, July— December	Year ended December 31, 1919
MANHATTAN-BRONX LINES					
EAST TRUNK LINE					
South Ferry.....	North....	677,460	1,372,839	773,513	1,450,973
Bowling Green.....		3,817,346	7,433,317	3,718,903	7,536,249
Wall street ¹	North....	3,258,030	5,951,183	3,227,590	6,485,620
	South....	2,181,000	4,183,340	1,903,000	4,084,000
Fulton street.....	North....	4,921,327	9,307,861	5,010,884	9,932,211
	South....	2,547,900	4,887,000	2,217,600	4,765,500
Total, South Fy. to Fulton st. (Contract 2).....		17,408,063	33,155,540	16,851,490	34,254,553
City Hall.....	North....	169,450	331,145	167,541	336,991
Brooklyn Bridge*.....		7,162,671	13,948,124	7,055,455	14,218,126
Worth street.....	North....	556,114	1,021,073	615,853	1,171,967
	South....	237,030	442,590	236,110	473,140
Canal street.....	North....	1,435,078	2,635,368	1,471,944	2,907,022
	South....	281,560	551,755	308,180	589,740
Spring street.....	North....	1,722,389	3,073,500	1,720,424	3,442,813
	South....	317,360	625,680	364,490	681,850
Bleecker street.....	North....	1,590,946	2,787,582	1,538,394	3,129,340
	South....	495,060	940,000	516,540	1,011,600
Astor place ¹	North....	2,026,065	3,572,132	1,942,551	3,968,616
	South....	1,138,190	2,160,332	1,236,775	2,374,955
14th street*.....		7,237,610	13,352,766	7,163,605	14,401,215
18th street.....	North....	750,374	1,324,506	783,714	1,534,088
	South....	634,350	1,205,840	665,300	1,299,650
23d street.....	North....	2,279,562	4,064,767	2,164,651	4,444,213
	South....	1,813,140	3,461,200	1,741,700	3,554,840
28th street.....	North....	1,777,944	3,101,574	1,700,572	3,478,516
	South....	1,205,200	2,231,800	1,198,800	2,404,000
33d street.....	North....	1,639,011	2,875,767	1,672,218	3,311,229
	South....	1,458,900	2,763,600	1,302,200	2,761,100
Grand Central* (Contract 2 booths only).....		5,590,352	11,597,886	5,229,354	10,819,706
Total, So. Fy. to Grand Cent. (Contracts 1-2).....		58,921,409	111,204,587	57,647,861	116,569,270
Grand Central*,² (Contract 3 booths only)					
51st street ¹	North....	7,260,514	11,984,059	7,545,980	14,806,494
	South....	490,723	772,542	460,596	951,319
59th street ¹	North....	961,400	1,466,800	963,200	1,929,600
	South....	857,781	1,319,845	911,655	1,769,436
68th street — Hunter College ¹	North....	1,426,970	2,128,500	1,236,000	2,662,970
	South....	1,306,164	1,933,693	1,380,634	2,666,798
77th street ¹	North....	405,275	603,266	420,516	825,791
	South....	1,365,060	2,048,000	1,467,500	2,832,560
86th street*, ¹	North....	929,090	1,391,929	955,247	1,884,337
	South....	2,810,600	4,279,206	3,049,900	5,860,500
96th street ¹	North....	1,715,461	2,629,363	1,888,413	3,603,874
103d street ¹	North....	1,988,334	2,992,313	2,247,856	4,236,190
	South....	349,244	503,439	408,325	757,569
10th street ¹	North....	1,759,340	2,784,860	1,843,940	3,603,250
	South....	608,976	864,084	708,986	1,317,962
116th street ¹	North....	1,712,820	2,756,850	1,795,950	3,508,770
	South....	3,239,206	5,027,658	3,499,069	6,738,275
Total, Grand Cent. to 125th st. (Contract 3).....		29,186,968	45,486,407	30,768,767	59,955,726
Total, east trunk, So. Fy. to 125th st.		88,108,367	156,690,934	88,416,628	176,524,995

NOTE.— Because of the routing of trains of one line over sections of track of other lines, station ticket sales cannot in all cases be definitely classed or equitably apportioned by routes.

* Built as express station.

¹ The separation between north and southbound traffic is as reported by the company. There is a passageway connection between the two platforms.

² Opened July 17, 1913.

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(A) Ticket sales at Interborough Subway Division stations — Continued

LINE AND STATIONS	Six months, January— June	Year ended June 30, 1919	Six months, July— December	Year ended December 31, 1919
MANHATTAN-BRONX LINES — Cont.				
JEROME AVENUE BRANCH				
Mott Haven ¹	350,324	619,034	425,598	784,922
149th street ²	355,579	603,219	372,141	727,720
161st street.....	317,326	512,756	336,102	653,428
167th street.....	845,104	1,415,911	924,000	1,769,104
170th street.....	196,885	356,768	221,510	418,395
Belmont street.....	214,428	372,608	236,347	450,775
176th street.....	470,000	828,404	502,702	972,702
N. Y. University (Burnside ave.) ³	657,194	1,209,904	717,938	1,375,132
183d street.....	589,711	1,062,996	641,402	1,231,113
Fordham road.....	865,000	1,540,800	942,600	1,807,600
Kingsbridge road ⁴	487,428	1,033,847	506,014	993,442
Bedford Park boulevard.....	151,509	179,758	179,873	331,382
Moshulu parkway.....	102,774	111,790	89,016	191,790
Woodlawn ⁵ South.....	73,264	82,516	125,612	198,876
Total, Jerome Ave. branch (Contract 3).....	5,685,526	9,930,311	6,220,855	11,906,381
PELHAM BAY PARK BRANCH				
Third avenue ⁶ , ⁷	767,742	1,318,385	841,220	1,608,962
Brook avenue ⁸ North.....	98,240	98,240	135,960	234,200
..... South.....	1,311,900	1,811,900	1,653,200	2,965,100
Cypress avenue ⁹ North.....	26,010	26,010	31,020	57,030
..... South.....	591,200	591,200	740,300	1,331,500
143d street ⁴ North.....	9,200	9,200	8,490	17,690
..... South.....	113,750	113,750	158,690	272,440
149th street ⁴ North.....	43,320	43,320	59,620	102,940
..... South.....	655,200	655,200	823,900	1,479,100
Longwood avenue ⁴ North.....	14,040	14,040	18,395	32,435
..... South.....	588,550	588,550	725,450	1,314,000
Hunt's Point road ⁴ , ⁴ South.....	792,600	792,600	975,700	1,768,200
Total, Pelham Bay Park branch (Contract 3).....	5,011,652	5,562,295	6,171,945	11,183,597
WEST TRUNK LINE				
South ferry ¹ North.....	1,158,598	2,060,690	1,283,960	2,442,558
Rector street ² North.....	697,311	1,157,713	812,262	1,509,573
..... South.....	4,160	6,384	7,605	11,765
Cortlandt street ³ North.....	2,654,446	4,178,061	3,146,624	5,801,070
..... South.....	42,161	63,761	72,039	114,200
Total, So. Fy. to Cortlandt street.....	4,556,676	7,466,609	5,322,490	9,879,168
Chambers street ⁴ , ⁵	2,212,216	3,727,331	2,427,099	4,639,315
Franklin street ⁶ North.....	572,978	936,667	640,207	1,213,185
..... South.....	143,995	204,180	255,550	399,545
Canal street ⁷ North.....	582,832	964,817	636,851	1,219,683
..... South.....	118,500	176,700	220,610	339,110
Houston street ⁸ North.....	713,919	1,131,935	809,434	1,523,353
..... South.....	221,750	342,630	355,330	577,080
Christopher st.-Sheridan square ⁹ North.....	901,466	1,441,868	993,590	1,895,056
..... South.....	292,730	461,800	405,200	697,930
14th street ¹⁰ , ¹¹	3,386,679	5,324,909	3,925,322	7,312,001
18th street ¹² North.....	647,835	1,025,790	703,187	1,351,022
..... South.....	299,797	458,527	424,413	724,210
23d street ¹³ North.....	1,755,441	2,875,567	1,779,102	3,534,543
..... South.....	564,740	850,700	822,400	1,387,140
28th street ¹⁴ North.....	1,196,850	1,958,568	1,204,221	2,401,071
..... South.....	294,020	455,460	407,940	701,960
Pennsylvania station ¹⁵	7,476,414	11,812,877	8,939,279	16,415,693
Times square (Contract 3, booths only) ¹⁶	5,274,213	8,581,486	5,503,762	10,777,975
Total, So. Fy. to Times Sq. (Contract 3).....	31,813,061	50,198,421	35,775,987	66,989,038

¹ Built as express station. ² Opened July 17, 1918. ³ Many of the passengers from the three stations beyond Kingsbridge road buy tickets at this station. ⁴ Opened Jan. 7, 1919, at 11:59 p. m. ⁵ Opened Aug. 1, 1918, at 8:45 p. m. ⁶ Opened July 1, 1918, at 4:17 p. m.

120 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — *Cont'd*
(A) Ticket sales at Interborough Subway Division stations — *Continued*

LINES AND STATIONS		Six months, January— June	Year ended June 30, 1919	Six months, July— December	Year ended December 31, 1919
MANHATTAN-BRONX LINES — <i>Cont.</i>					
WEST TRUNK LINE — <i>Continued</i>					
Times square* ¹ (Contract 1 booths only)					
	North...	2,534,355	4,735,772	2,273,936	4,808,291
	South...	4,218,033	7,261,801	4,196,241	8,414,274
50th street	North...	2,503,495	4,624,450	2,332,953	4,836,448
	South...	1,305,700	2,332,000	1,231,800	2,537,500
Columbus circle	North...	2,149,532	3,921,565	1,957,761	4,107,298
	South...	1,736,200	3,070,400	1,565,500	3,301,700
66th street	North...	980,133	1,762,198	883,961	1,864,094
	South...	1,104,000	1,835,000	1,089,200	2,193,200
72d street*		3,261,015	5,765,025	3,172,032	6,433,047
79th street	North...	651,860	1,163,280	571,396	1,223,246
	South...	1,231,900	2,118,600	1,144,240	2,376,140
86th street	North...	785,484	1,410,161	751,521	1,537,005
	South...	1,286,900	2,260,900	1,280,200	2,567,100
91st street	North...	439,091	785,643	396,031	835,122
	South...	672,960	1,179,060	645,440	1,318,400
96th street*		3,958,435	7,226,143	3,712,140	7,670,575
Total, Times Sq. to 96th st. (Contract 1)		28,819,093	51,451,998	27,204,348	56,023,435
Total, west trunk, South Fy. to 96th street		60,032,144	101,650,419	62,980,329	123,012,473
BROADWAY BRANCH					
103d street		1,962,387	3,524,450	1,910,302	3,872,689
110th street (Cathedral parkway)	North...	402,685	732,205	365,224	767,909
	South...	1,680,600	2,975,800	1,584,800	3,245,400
Columbia University—116th street		1,907,828	3,484,588	1,949,722	3,857,550
Manhattan street—128th street		2,792,665	5,205,715	2,824,290	5,616,955
City College—137th street	North...	258,030	474,185	254,427	512,457
	South...	2,327,000	4,266,800	2,214,400	4,541,400
145th street	North...	423,795	741,275	398,790	822,585
	South...	2,360,100	4,267,100	2,225,800	4,585,900
157th street	North...	223,195	390,202	203,277	426,472
	South...	2,355,500	4,230,200	2,183,500	4,539,000
168th street		1,915,373	3,551,450	1,801,160	3,716,533
181st street		3,498,192	6,409,334	3,272,734	6,770,926
191st street		656,297	1,217,746	622,745	1,279,042
Dyckman street		1,062,511	2,010,705	1,140,305	2,202,816
207th street	North...	54,220	99,045	48,557	102,777
	South...	734,485	1,380,994	739,059	1,473,544
215th street	North...	9,851	18,510	8,631	18,482
	South...	184,690	350,566	195,846	380,536
225th street	North...	7,869	15,237	6,688	14,557
	South...	205,990	396,021	217,893	423,883
231st street	North...	8,320	14,760	6,242	14,562
	South...	377,949	712,172	372,510	750,459
238th street	North...	99,817	189,902	94,710	194,527
242d street	South...	1,799,546	3,423,332	1,676,773	3,476,319
Total, Broadway branch (Con- tract 1)		27,268,895	50,082,294	26,318,385	53,607,280
LENOX AND WEST FARMS BRANCH					
110th street		2,648,889	4,919,377	2,555,475	5,204,364
116th street	North...	1,253,494	2,351,687	1,194,818	2,448,312
	South...	2,392,600	4,299,300	2,367,200	4,759,800
125th street	North...	940,326	1,727,936	870,559	1,810,885
	South...	2,010,300	3,597,300	2,082,900	4,093,200
135th street	North...	974,843	1,746,146	1,005,407	1,980,250
	South...	2,984,500	5,418,500	3,250,500	6,235,000
145th street	South...	781,300	1,343,200	781,950	1,513,250
Mott avenue		340,346	666,681	359,358	699,704

* Express station.

¹ See note on first page of this table.

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(A) Ticket sales at Interborough Subway Division stations — Continued

LINE AND STATIONS	Six months, January- June	Year ended June 30, 1919	Six months, July- December	Year ended December 31, 1919
MANHATTAN-BRONX LINES — <i>Concluded</i>				
LEXINGTON AND WEST FARMS BRANCH — <i>Concluded</i>				
Third avenue.....	North... 533,308	961,672	528,212	1,066,520
	South... 2,775,600	4,941,300	2,799,400	5,675,000
Jackson avenue.....	North... 177,180	338,103	173,874	351,054
	South... 2,180,100	4,401,000	2,167,800	4,347,900
Prospect avenue.....	North... 257,870	471,598	284,226	542,096
	South... 3,429,600	6,622,800	3,236,500	6,666,100
Intervals avenue.....	North... 1,983,327	3,877,982	1,894,490	3,877,817
	South... 123,424	241,054	129,244	252,668
Simpson street.....	North... 3,115,000	6,215,000	2,985,500	6,100,500
	South... 233,582	451,572	237,386	470,968
Freeman street.....	North... 3,396,000	6,309,200	3,399,500	6,795,500
	South... 30,780	56,002	39,700	70,480
174th street.....	North... 1,730,100	3,187,800	1,721,700	3,451,800
	South... 1,765,651	3,520,553	1,739,581	3,505,232
Bronx Park (180th street).....	South... 1,163,097	2,300,132	1,161,588	2,324,685
Total, Lenox Ave. and West Farms branch (Contract 1).....	37,176,217	69,965,897	36,966,868	74,143,085
WHITE PLAINS ROAD LINE				
East 180th street-Morris Park*.....	965,900	1,639,700	1,046,000	2,011,900
Bronx Park, East.....	94,820	202,980	107,600	202,430
Palham parkway.....	South... 23,210	59,840	28,820	52,030
Alberton avenue.....	North... 14,724	26,506	21,492	36,216
Burke avenue.....	South... 116,540	223,690	129,670	246,210
Gun Hill road*.....	North... 205,300	371,482	205,600	410,900
East 210th street.....	South... 245,940	454,580	265,220	511,160
East 225th street.....	North... 203,100	375,900	231,460	434,560
East 232d street.....	South... 166,580	305,900	192,420	359,000
East 238th street (Nereid avenue).....	South... 642,200	1,215,600	775,300	1,417,500
Total, White Plains road line (all Bronx, Contract 3).....	2,678,314	4,876,178	3,003,582	5,681,896
Total, Manhattan-Bronx lines.....	225,981,115	398,758,328	230,078,592	456,059,707
MANHATTAN-QUEENS LINES¹				
QUEENSBORO TRUNK				
Grand Central (Lexington ave.).....	205,600	444,660	188,740	394,340
Jackson avenue.....	West... 1,539,400	2,616,500	1,663,400	3,202,800
	East... 277,405	502,300	314,400	591,805
Hunter's Point avenue.....	East... 300,810	650,270	265,070	565,880
11th street.....	West... 518,620	978,200	543,860	1,062,480
Queensboro plaza*.....	205,600	444,660	188,740	394,340
Total, Jackson ave. to Queensboro plaza.....	3,738,485	7,081,770	3,998,630	7,731,315
Total trunk line.....	3,938,085	7,466,330	4,187,570	8,125,655
CORONA BRANCH				
Rawson street.....	216,180	451,080	271,000	487,180
Lowery street.....	26,830	47,805	29,710	56,540
Bliss street.....	150,040	311,520	174,020	324,060
Lincoln avenue.....	155,040	245,640	152,455	307,495
Woodside*.....	419,840	848,200	464,020	883,860
Fisk avenue.....	229,760	410,860	265,340	495,100
Broadway.....	120,200	217,280	131,480	251,680
25th street.....	343,860	641,400	374,100	717,960
Elmhurst avenue.....	331,400	602,700	347,800	679,200
Junction avenue*.....	West... 476,680	891,900	534,300	1,010,980
Alburtis avenue.....	West... 1,082,200	2,036,900	1,234,700	2,316,900
Total, Corona branch.....	3,552,030	6,705,265	3,978,925	7,530,955

* Built as express station.

¹ Grand Central (Lexington ave.) is in Manhattan, all other stations in Queens.

122 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(A) Ticket sales at Interborough Subway Division stations — Concluded

Lines and Stations	Six months, January— June	Year ended June 30, 1919	Six months, July— December	Year ended December 31, 1919
MANHATTAN-QUEENS LINES— Concluded				
ASTORIA BRANCH				
Beebe avenue.....	303,600	864,200	371,600	875,200
Washington avenue.....	362,160	673,660	421,740	783,900
Broadway.....	872,900	1,606,300	893,600	1,771,500
Grand avenue.....	836,910	1,609,600	910,000	1,826,910
Hoyt avenue*..... South	728,800	1,334,300	770,000	1,493,800
Ditmars avenue*..... South	450,200	987,900	449,700	899,900
Total, Astoria branch.....	3,604,570	7,075,960	3,851,640	7,456,210
Total, Manhattan-Queens lines (Contract 3).....	11,094,685	21,247,555	12,018,135	23,112,820
MANHATTAN-BROOKLYN LINES				
Park place (Manhattan) ¹	1,972,700	3,120,950	1,897,440	3,870,140
Fulton street (Manhattan) ¹	1,124,201	1,794,820	1,539,040	2,663,241
Wall street (Manhattan) ¹	3,067,749	4,529,978	4,173,005	7,240,754
Total stations in Manhattan.....	6,164,650	9,445,748	7,609,485	13,774,136
Clark street (Brooklyn) ²	231,372	231,372	744,781	976,133
Borough Hall (Contract 3 booths only) ²	529,076	529,076	1,500,640	2,029,716
Total, Park place, William and Clark sts. line (Contract 3).....	6,925,098	10,206,196	9,854,906	16,780,004
Borough Hall (Contract 2 booths only).....	5,052,410	9,519,915	4,632,761	9,685,171
Hoyt street..... { North.....	3,434,681	6,742,445	2,859,641	6,294,322
South.....	79,930	149,110	70,740	150,670
Nevins street..... { North.....	2,711,252	4,680,154	3,450,701	6,161,953
South.....	76,787	119,767	130,388	207,175
Atlantic avenue*..... North.....	10,859,146	20,105,869	12,280,537	23,139,733
Total, Borough Hall to Atlantic avenue (Contract 2).....	22,214,206	41,317,260	23,424,818	45,689,024
Total, Manhattan-Brooklyn lines.....	29,139,304	51,523,456	33,279,724	62,419,028
Grand total, Interb. sub. div. sta....	266,215,104	471,529,339	275,376,431	541,591,555
Miscellaneous (add).....	969,709	1,615,777	549,754	1,519,463
Adjustment of joint traffic on Queensboro lines: Second avenue elevated's share deducted.....	3,089,670	6,074,415	3,385,539	6,475,239
Adjustment of joint traffic on Jerome avenue, elevated's share deducted.....	3,486,524	5,923,643	3,678,158	7,164,682
Grand total, Interborough subway division (after adjustment).....	280,603,619	461,147,058	268,862,478	529,471,097
Average per day.....	1,439,827	1,263,417	1,461,209	1,450,606
Average, counting Sunday one- half day.....	1,551,242	1,360,316	1,572,295	1,561,862

* Built as express station.

¹ Opened July 1, 1914.

² Opened April 15, 1919.

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd

(B) Ticket sales at Manhattan Railway (Interborough Elevated Division) stations

Compiled from monthly reports

LINES AND STATIONS		Six months, January- June	Year ended June 30, 1919	Six months, July- December	Year ended December 31, 1919
SECOND AVENUE					
City Hall*	North...	1,835,804	3,839,958	1,889,498	3,725,302
Chatham square*		718,742	1,381,782	792,739	1,511,481
Canal street	North...	723,350	1,394,144	733,444	1,456,794
	South...	383,812	761,070	440,213	824,025
Grand street	North...	695,355	1,344,364	713,726	1,409,081
	South...	315,757	607,472	338,092	653,849
Rivington street	North...	1,419,500	2,826,297	1,424,455	2,847,935
	South...	292,574	592,242	326,933	619,557
1st street	North...	887,666	1,742,439	866,276	1,753,942
	South...	359,496	708,900	399,002	758,493
8th street	North...	893,350	1,752,512	889,666	1,783,016
	South...	450,460	892,060	499,720	950,180
14th street*	North...	888,064	1,792,358	948,690	1,836,754
	South...	458,470	880,305	507,303	935,773
19th street	North...	297,634	580,689	308,037	607,671
	South...	219,532	407,403	242,560	462,122
23d street	North...	460,902	961,936	502,443	993,345
	South...	312,590	620,680	351,163	663,753
34th street		715,800	1,444,719	788,930	1,504,730
42d street*		840,120	1,695,732	902,600	1,742,720
50th street	North...	180,458	354,998	182,752	363,210
	South...	271,017	540,926	260,660	531,677
57th street	North...	520,195	1,035,866	544,420	1,064,615
	South...	504,040	1,022,840	518,500	1,022,540
65th street	North...	148,116	293,119	148,180	286,296
	South...	501,020	994,685	487,180	988,200
72d street	North...	270,337	539,736	271,700	542,037
	South...	1,182,200	2,335,523	1,240,900	2,423,100
80th street	North...	204,467	412,574	196,764	401,231
	South...	1,165,800	2,368,500	1,150,600	2,316,400
86th street*	North...	143,847	300,022	145,681	289,528
	South...	1,149,680	2,390,060	1,151,240	2,300,920
92d street		684,128	1,419,296	678,855	1,362,933
	North...	43,162	86,228	47,046	90,208
	South...	719,900	1,439,100	725,800	1,445,703
105th street	North...	51,053	103,473	54,986	106,039
	South...	599,900	1,210,100	598,100	1,198,000
111th street	North...	67,870	139,868	67,280	135,150
	South...	720,200	1,495,680	727,100	1,447,300
117th street	North...	50,280	104,541	50,138	100,393
	South...	612,720	1,223,700	613,000	1,225,720
121st street	North...	71,171	141,070	75,576	146,747
	South...	435,720	890,600	437,620	873,340
125th street*		410,098	836,422	429,830	839,928
Chatham square to 125th street		22,040,533	44,115,135	22,783,980	44,824,513
Miscellaneous		58,348	116,376	35,912	94,260
Adjustment of joint traffic, Queensboro lines: deducted from Subway Division		3,089,670	6,074,415	3,385,569	6,475,239
Total, Second Avenue line		27,024,355	54,145,882	28,094,959	55,119,314
THIRD AVENUE					
South ferry (Whitehall st.)	North...	2,011,093	4,455,550	2,304,246	4,315,339
Hanover square		942,124	1,929,148	1,012,269	1,954,393
Fulton street		674,671	1,367,718	708,517	1,383,188
Franklin square		416,930	818,143	447,968	864,698
Total, South Ferry to Franklin square		4,044,818	8,570,559	4,473,000	8,517,818
Thereof credited to Second Avenue line in Table VIII		2,000,680	4,236,972	2,216,706	4,217,586
City Hall*	North...	3,172,750	7,203,625	3,327,136	6,499,886
Chatham square*		1,241,917	2,409,693	1,325,546	2,567,463
Canal street*		1,842,318	3,659,571	1,949,841	3,792,159

* Express station.

† For other sales at this station, see South ferry under Ninth Avenue. All lines of the Manhattan Railway converge to this station.

124 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(B) Ticket sales at Manhattan Railway (Interborough Elevated Division) stations — Continued

LINE AND STATIONS	Six months, January— June	Year ended June 30, 1919	Six months, July— December	Year ended December 31, 1919
THIRD AVENUE — Concluded				
Grand street*	8,299,031	6,474,201	3,404,435	6,703,466
Houston street*	2,128,173	4,233,095	2,181,570	4,309,743
9th street*	1,527,497	3,120,968	1,538,756	3,066,253
14th street	314,545	609,024	384,371	698,916
14th street	1,280,116	2,673,776	1,257,905	2,518,021
18th street	505,000	968,400	561,500	1,066,500
18th street	724,362	1,525,831	758,960	1,483,322
23d street*	293,341	571,996	327,423	620,764
23d street*	1,778,337	3,730,577	1,745,786	3,524,123
28th street	607,685	1,170,082	673,518	1,281,203
28th street	921,533	1,886,739	920,579	1,842,112
34th street	526,320	1,024,359	594,689	1,121,009
34th street	1,158,724	2,443,870	1,171,004	2,329,728
34th street ferry	505,330	991,520	535,590	1,040,920
42d street*	119,780	263,470	123,643	243,373
42d street*	923,157	1,940,741	977,360	1,900,517
Grand Central	548,190	1,079,920	603,580	1,151,700
Grand Central	747,185	1,681,817	757,727	1,504,912
47th street	369,908	746,421	371,401	741,309
47th street	314,503	622,828	321,551	636,054
53d street	402,315	821,976	381,180	783,495
53d street	421,997	876,701	414,873	836,870
59th street	927,850	1,888,230	945,237	1,873,087
59th street	826,100	1,695,000	795,100	1,621,200
67th street	381,064	758,726	373,080	1,754,144
67th street	609,100	1,257,200	576,700	1,185,800
76th street	383,264	798,999	384,591	767,855
76th street	834,200	1,812,600	830,700	1,664,900
84th street	465,561	947,066	448,416	913,977
84th street	871,100	1,846,980	874,500	1,745,600
89th street	382,659	789,005	372,884	755,543
89th street	675,400	1,470,700	661,900	1,337,300
99th street	320,423	691,012	315,852	636,275
99th street	797,720	1,774,200	788,800	1,586,520
106th street*	601,538	1,271,451	634,704	1,236,242
106th street*	2,104,950	4,439,200	2,101,400	4,206,350
116th street	721,483	1,451,753	722,299	1,443,782
116th street	1,705,100	3,654,500	1,723,900	3,429,000
125th street*	594,945	1,155,755	610,722	1,205,667
125th street*	1,035,702	2,241,503	1,071,100	2,106,802
Total, Chatham square to 125th street	56,719,303	75,471,456	57,514,673	74,833,976
Total, City Hall to 125th st.	39,892,053	82,675,081	40,841,809	80,783,862
129th street	332,670	712,316	344,480	677,150
Willis avenue	466,942	1,048,704	459,600	926,542
133d street*	1,048,159	2,429,165	963,316	2,011,475
138th street*	1,246,182	3,346,227	1,118,223	2,364,405
143d street*	1,103,614	2,448,596	1,032,849	2,136,463
149th street*	1,664,942	3,511,868	1,720,609	3,385,551
156th street	1,208,043	2,414,663	1,206,712	2,414,755
161st street	1,782,242	3,531,063	1,775,266	3,557,508
166th street	1,915,617	3,757,394	1,892,292	3,807,909
169th street	2,373,877	4,647,314	2,377,712	4,751,589
Claremont parkway	2,200,635	4,299,165	2,233,325	4,433,960
174th street	1,332,802	2,629,657	1,337,689	2,670,491
Tremont avenue (177th st.)*	2,086,879	4,131,713	2,094,955	4,181,834
180th street	59,412	112,640	61,076	120,488
180th street	1,354,428	2,648,586	1,355,498	2,709,926
183d street	423,800	848,103	409,400	833,200
183d street	1,948,704	3,767,705	1,960,204	3,908,908
Fordham road*	1,209,802	2,408,655	1,202,980	2,412,782
Bronx Park*	1,162,196	2,387,119	1,146,470	2,308,666
Total, 129th street to Bronx Park	24,980,848	51,080,653	24,692,656	49,615,604
Miscellaneous	185,753	465,952	107,344	293,097
Total, Third Avenue line	69,043,570	142,792,275	70,114,809	139,158,379
Grand total, East-side (Manhattan— Bronx) elevated	96,067,925	196,938,157	98,209,768	194,277,693
Average per day	530,762	539,557	533,749	532,268
Average, counting Sundays one-half day	571,833	580,939	574,326	573,091

* Express station.

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(B) Ticket sales at Manhattan Railway (Interborough Elevated Division) stations — Continued

LINES AND STATIONS		Six months, January- June	Year ended June 30, 1919	Six months, July- December	Year ended December 31, 1919
NINTH AVENUE					
South ferry ¹	North...	1,005,678	2,228,538	1,152,433	2,158,111
Battery place.....	North...	1,076,706	2,227,359	1,104,412	2,181,118
	South...	142,760	301,860	160,540	303,300
Rector street*.....	North...	298,753	597,677	311,016	609,769
	South...	110,790	215,710	125,820	236,610
Cortlandt street*.....	North...	1,434,155	2,976,889	1,480,829	2,914,984
	South...	431,364	938,404	469,858	901,222
Barclay street.....	North...	431,675	915,641	468,950	900,625
	South...	122,460	266,300	150,100	272,560
Warren street*.....	North...	1,008,935	2,169,205	974,746	1,983,681
	South...	144,229	303,296	182,104	326,333
Franklin street.....	North...	357,227	718,865	383,795	741,022
	South...	147,929	298,933	170,604	318,533
Desbrosses street*.....	North...	438,248	912,783	467,132	905,380
	South...	255,806	536,538	291,206	547,012
Houston street.....	North...	306,377	642,548	333,671	640,048
	South...	184,557	391,369	212,510	397,067
Christopher street*.....	North...	794,562	1,593,627	816,450	1,611,012
	South...	641,565	1,358,286	658,539	1,300,104
14th street*.....	North...	712,687	1,477,627	785,001	1,497,688
	South...	635,300	1,320,900	702,940	1,338,240
23d street.....	North...	811,586	1,749,826	849,444	1,661,080
	South...	714,700	1,457,890	783,300	1,498,000
30th street.....	North...	357,812	726,050	386,113	743,925
	South...	331,000	665,840	365,560	696,560
34th street*.....	North...	774,809	1,582,289	812,035	1,586,844
	South...	598,700	1,262,800	666,200	1,264,900
42d street.....	North...	886,247	1,740,695	923,402	1,809,649
	South...	909,300	1,848,800	1,000,700	1,910,000
50th street.....	North...	481,744	886,018	499,476	981,220
	South...	824,080	1,657,260	913,760	1,737,840
50th street ²	South...	670,700	1,343,200	711,400	1,382,100
Miscellaneous.....		43,450	88,423	30,278	73,728
Total, Ninth Avenue line ³		18,085,891	37,401,426	19,344,324	37,430,215
SIXTH AVENUE					
Rector street ⁴	North...	854,781	1,700,555	855,173	1,709,954
	South...	550,685	1,099,576	571,270	1,121,955
Cortlandt street.....	North...	1,528,711	3,147,060	1,526,114	3,054,825
	South...	267,755	553,490	308,915	676,670
Park place.....	North...	872,501	1,870,364	854,991	1,727,492
	South...	27,534	56,332	35,464	62,998
Chambers street.....	North...	749,855	1,560,860	783,149	1,533,004
	South...	42,391	86,608	53,813	96,204
Franklin street.....	North...	579,240	1,143,895	608,825	1,183,065
	South...	75,485	152,355	91,918	167,403
Grand street.....	North...	634,048	1,272,583	679,476	1,313,524
	South...	150,190	309,642	182,649	332,839
Bleecker street.....	North...	1,093,908	2,112,802	1,136,593	2,230,501
	South...	375,813	742,592	439,540	815,353
8th street.....	North...	925,606	1,822,520	873,876	1,799,482
	South...	355,710	742,591	361,205	716,915
14th street.....	North...	1,208,578	2,396,112	1,247,054	2,455,632
	South...	426,626	889,341	467,060	893,686
18th street.....	North...	925,267	1,830,099	894,408	1,819,675
	South...	360,680	723,040	397,900	758,580
23d street.....	North...	1,176,458	2,358,833	1,176,655	2,353,113
	South...	573,500	1,171,040	611,560	1,185,060
28th street.....	North...	968,484	1,920,131	936,816	1,905,300
	South...	526,920	1,076,600	546,200	1,073,120
33d street.....	North...	1,684,515	3,267,928	1,683,817	3,368,332
	South...	1,922,236	3,946,655	2,028,973	3,951,209
36th street.....	North...	996,885	1,928,655	980,574	1,977,459
	South...	635,240	1,225,659	638,600	1,273,840

^{*} Express stations.¹ For other sales at this station, see South ferry under Third Avenue. All lines of the Manhattan Railway converge to this station.² The southbound traffic of the 50th street station is divided by the company about equally between the Sixth and Ninth Avenue lines; all the northbound traffic of this station is classed as Sixth Avenue.³ Ninth Avenue traffic originating north of 50th street is classed as Sixth Avenue. See also notes and 2.⁴ Sixth Avenue traffic originating south of Rector street is classed as Ninth Avenue.

126 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(B) Ticket sales at Manhattan Railway (Interborough Elevated Division) stations — Concluded

LINES AND STATIONS		Six months, January — June	Year ended June 30, 1919	Six months, July — December	Year ended December 31, 1919
SIXTH AVENUE — Concluded					
42d street.....	North.....	1,904,046	3,713,511	1,827,260	3,731,306
	South.....	1,258,815	2,578,515	1,224,300	2,483,115
50th street.....	North.....	885,873	1,658,742	882,189	1,768,062
	South.....	640,800	1,247,400	566,000	1,206,800
53d street.....	North.....	390,782	737,673	417,390	808,172
	South.....	504,560	979,605	536,630	1,041,190
58th street.....	South.....	538,361	1,020,829	403,695	942,056
Total, Rector st. to 58th st.		26,612,839	53,043,193	26,825,052	53,437,891
59th street ¹	North.....	745,068	1,392,139	813,248	1,558,316
	South.....	670,700	1,343,200	711,400	1,382,100
66th street*.....	North.....	613,150	1,127,900	618,535	1,231,685
	South.....	1,164,580	2,335,840	1,176,360	2,340,940
72d street.....	North.....	328,551	614,607	333,012	661,563
	South.....	818,900	1,626,100	817,200	1,636,100
81st street.....	North.....	296,690	551,728	300,357	597,047
	South.....	1,136,100	2,197,200	1,144,300	2,280,400
86th street.....	North.....	245,327	458,291	287,493	532,820
	South.....	881,000	1,694,100	881,000	1,762,000
93d street.....	North.....	248,675	461,795	249,444	498,119
	South.....	1,111,200	2,201,300	1,106,500	2,217,700
99th street.....	North.....	1,494,767	2,952,907	1,604,359	3,099,126
	South.....	276,580	511,695	286,457	563,037
104th street.....	North.....	1,618,900	3,186,400	1,635,400	3,254,300
	South.....	146,385	262,711	161,900	308,285
110th street.....	North.....	1,179,800	2,366,500	1,184,180	2,363,980
	South.....	2,363,251	4,754,840	2,359,901	4,723,152
116th street*.....	North.....	670,660	1,093,395	743,289	1,413,949
	South.....	2,249,600	4,671,300	2,273,300	4,522,900
125th street*.....	North.....	113,402	217,130	107,975	221,377
	South.....	1,107,500	2,255,400	1,120,200	2,227,700
130th street.....	North.....	84,826	161,878	82,832	177,658
	South.....	1,229,300	2,701,400	1,264,700	2,494,000
135th street.....	North.....	72,685	128,473	79,609	152,294
	South.....	1,481,300	2,924,300	1,543,100	3,024,400
140th street.....	North.....	139,351	227,180	138,297	277,648
	South.....	2,181,700	43,70,000	2,286,500	4,468,200
145th street*.....	North.....	35,517	58,543	42,929	78,446
	South.....	604,300	1,159,100	630,700	1,235,000
151st street.....	South.....	1,567,510	3,154,787	1,621,226	3,188,736
157th street*.....	South.....				
Total, 59th st. to 157th st. ¹		26,877,275	53,165,039	27,615,703	54,492,978
Sedgwick avenue ²	South.....	377,243	731,292	404,215	781,458
Anderson and Jerome ave. ³		332,186	604,943	342,388	674,574
Total, 162d Street Connection.....		709,429	1,336,235	746,603	1,456,032
Miscellaneous.....		203,059	380,907	114,848	317,907
Adjustment of joint traffic on Jerome ave.; deducted from subway division.....		3,486,524	5,923,643	3,678,158	7,164,682
Total, Sixth Avenue line ⁴		57,889,126	113,849,017	58,980,364	116,869,490
Grand total, West-side (Manhattan-Bronx) elevated.....					
Average per day.....		75,975,017	151,250,443	78,324,688	154,299,705
Average, counting Sunday one-half day.....		419,751	414,385	425,678	422,739
Average, counting Sunday one-half day.....		452,232	446,166	458,039	455,161
Grand total, Interborough. elev. div. (after adjustment).....					
Average per day.....		172,042,942	348,188,600	176,534,456	348,577,398
Average, counting Sunday one-half day.....		950,513	953,941	959,426	955,007
Average, counting Sunday one-half day.....		1,024,065	1,027,105	1,032,365	1,028,252

* Express stations. ¹ The south bound traffic of the 59th street station is divided by the company about equally between the Sixth and Ninth Avenue lines; all the northbound traffic of this station is classed as Sixth Avenue. ² Opened for operation Jan. 6, 1918. ³ Opened for operation July, 1918. ⁴ Ninth Avenue traffic originating north of 59th street is classed by the company as Sixth Avenue. See also note 1.

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(C) Fares collected at Brooklyn Rapid Transit Elevated-Subway Division stations
Compiled from monthly reports

LINE AND STATIONS	Six months, January- June	Year ended June 30, 1919	Six months, July - December	Year ended December 31, 1919
COMPANY-OWNED LINES				
BROOKLYN BRIDGE				
Park row..... East	7,936,072	16,947,893	8,369,660	16,305,732
Sands street.....	971,336	2,095,057	1,047,588	2,018,924
Total	8,907,408	19,042,950	9,417,248	18,324,656
FULTON STREET LINE				
Fulton ferry..... East	73,264	142,267	62,348	135,612
Court street..... East	603,302	1,132,204	711,022	1,314,324
Myrtle avenue..... West	26,872	56,053	26,819	53,691
Boerum place..... East	969,173	1,885,499	923,568	1,892,741
..... West	13,412	27,118	13,775	27,187
Elm place..... East	861,011	1,660,643	867,260	1,728,271
Duffield street..... West	17,900	37,712	18,708	36,608
Flatbush avenue.....	1,386,418	2,628,868	1,745,777	3,142,195
Lafayette avenue..... East	193,966	352,034	201,765	395,731
..... West	11,633	22,583	10,943	22,576
Cumberland street..... East	182,333	355,691	190,950	373,903
..... West	21,045	41,301	22,858	43,903
Vanderbilt avenue..... East	172,649	341,364	196,448	369,097
..... West	43,781	87,027	43,984	87,765
Grand avenue..... East	151,614	293,186	168,140	319,754
..... West	150,756	301,178	164,563	324,349
Franklin avenue.....	540,385	1,035,572	539,201	1,079,586
Nostrand avenue.....	545,334	1,043,494	550,177	1,098,511
Tompkins avenue.....	371,569	732,597	395,350	766,928
Troy avenue.....	441,231	855,782	498,308	939,540
Bed avenue.....	534,865	1,051,861	593,261	1,128,126
Ralph avenue.....	730,509	1,454,663	803,778	1,534,287
Saratoga avenue.....	846,228	1,650,148	890,263	1,736,491
Rockaway avenue.....	488,576	970,813	518,045	1,006,621
Atlantic avenue.....	1,008,961	2,068,636	1,288,117	2,387,078
Hindale street ¹	240,773	312,882	247,250	488,023
Eastern Parkway ¹.....	.....	598,152	.....	.....
Pennsylvania avenue.....	689,404	1,349,588	741,282	1,430,686
Van Sicklen avenue..... East	28,610	53,118	30,857	59,467
..... West	726,393	1,402,143	807,725	1,534,118
Linwood street..... East	34,326	61,818	37,977	72,303
..... West	665,096	1,293,501	752,816	1,417,912
Montauk avenue..... East	18,586	35,006	21,802	40,368
..... West	427,316	835,766	471,702	899,018
Chestnut street..... East	9,134	16,916	9,498	18,632
..... West	367,373	708,134	384,544	751,917
Crescent street..... East	9,386	17,873	11,793	21,179
..... West	166,421	329,949	192,681	359,102
Grant avenue ("City line").....	599,364	1,206,026	667,479	1,266,843
Total, Fulton Fy. to Grant av.	14,477,949	28,437,156	15,822,874	30,500,825
Hudson street.....	60,779	118,686	78,354	139,133
Boyd avenue.....	157,765	306,394	177,285	335,050
Rockaway boulevard.....	198,449	398,663	238,584	437,033
Oxford avenue.....	132,763	262,578	151,457	284,220
Greenwood avenue.....	143,450	276,919	203,675	352,134
Lefferts avenue..... West	343,372	676,249	390,587	733,959
Total, Liberty ave. extension.	1,041,587	2,039,489	1,239,942	2,281,529
Total, Fulton street line	15,519,536	30,476,645	17,062,816	32,582,352

NOTE.— Because of much routing of trains of one line over sections of track of other lines, station ticket sales cannot in all cases be definitely classed or equitably apportioned by routes.

¹Opened Nov. 17, 1918.

²Closed Nov. 17, 1918.

128 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(C) Fares collected at Brooklyn Rapid Transit Elevated-Subway Division stations — Continued

Lines and Stations	Six months, January - June	Year ended June 30, 1919	Six months, July - December	Year ended December 31, 1919
COMPANY-OWNED LINES — Con'd				
LEXINGTON AVENUE LINE				
High street..... East	66,510	135,930	62,330	128,840
Adams street..... East	814,953	1,558,213	973,768	1,788,721
..... West	7,623	15,476	9,522	17,145
Bridge street.....	501,748	1,018,417	582,670	1,084,418
Navy street.....	234,734	482,309	271,258	505,992
Vanderbilt avenue.....	347,366	687,802	386,485	733,851
Washington avenue.....	334,508	638,864	384,450	718,958
Myrtle and Grand avenues.....	148,840	296,806	179,855	328,695
De Kalb avenue..... East	87,589	164,177	99,201	186,790
..... West	93,652	190,044	104,677	198,329
Greene avenue..... East	46,536	86,488	51,596	98,132
..... West	66,470	134,708	79,058	145,528
Franklin avenue..... East	70,763	134,746	87,541	158,304
..... West	104,719	213,199	120,696	225,415
Nostrand avenue..... East	88,277	165,489	116,690	204,967
..... West	184,429	370,782	200,300	384,729
Tompkins avenue..... East	80,662	149,714	101,976	182,638
..... West	164,926	331,809	167,716	332,642
Sumner avenue..... East	116,308	223,415	139,873	256,181
..... West	264,967	515,154	272,960	537,927
Reid avenue..... East	83,876	160,996	101,846	185,722
..... West	243,738	481,777	248,770	492,508
Gates avenue.....	1,713,728	3,270,602	1,803,476	3,517,204
Halsey street.....	1,699,158	3,258,110	1,785,476	3,484,634
Chauncey street.....	1,360,749	2,604,855	1,357,375	2,718,124
Manhattan Junction ¹	125,986	278,727	22,786	148,772
Eastern parkway ²			269,675	269,675
Alabama avenue.....	199,225	412,197	205,245	404,470
Van Sicklen avenue..... East	45,898	84,864	44,764	90,662
..... West	267,264	542,998	296,227	563,491
Cleveland street.....	403,964	821,477	435,037	839,001
Norwood avenue.....	452,496	904,420	479,101	931,597
Crescent street.....	456,832	919,088	492,173	949,005
Cypress Hills.....	154,246	315,041	174,877	329,123
Total, High st. to Cypress Hills.....	11,032,740	21,568,599	12,109,450	23,148,190
Elderts lane.....	304,516	613,691	344,606	649,122
Forest parkway.....	609,016	1,202,039	677,913	1,286,929
Woodhaven boulevard.....	472,302	935,899	517,916	990,218
Freedom avenue (102d street).....	406,394	799,406	454,760	861,154
Greenwood avenue (111th street).....	423,443	837,807	474,238	897,681
Spruce street (121st street) ³	194,425	387,090	232,887	427,312
Metropolitan avenue ³	65,093	134,686	85,730	150,823
Queens boulevard ³	113,455	233,371	145,837	259,292
Sutphin rd. (L. I. R. R. depot) ³	226,441	471,251	260,377	486,818
Newark avenue (160th street) ³	568,672	1,143,925	656,929	1,225,601
Cliffside ave. (168th st.) ³ West.....	448,349	963,679	457,733	906,082
Total, Jamaica ave. extension.....	3,332,106	7,722,844	4,308,986	8,141,038
Total, Lexington avenue line...	14,864,846	29,291,443	16,418,376	31,283,222

¹ Closed Aug. 5, 1919.

² Opened Aug. 5, 1919.

³ Opened July 3, 1918.

129

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(C) Fares collected at Brooklyn Rapid Transit Elevated-Subway Division stations — Continued

LINE'S AND STATIONS	Six months, January - June	Year ended June 30, 1919	Six months, July - December	Year ended December 31, 1919
COMPANY-OWNED LINES — Con'd.				
MYRTLE AVENUE LINE				
Franklin avenue.....	288,831	578,662	331,316	620,147
Nostrand avenue.....	328,493	651,551	396,115	724,608
Tompkins avenue.....	526,381	1,033,390	565,713	1,092,094
Summer avenue.....	297,377	576,004	309,157	606,534
Central avenue.....	544,204	1,054,638	583,860	1,128,064
Knickerbocker avenue.....	1,007,523	1,914,248	1,092,232	2,099,755
Wyckoff avenue.....	959,091	1,802,655	1,249,596	2,208,687
Total, Franklin to Wyckoff ave.....	5,951,900	7,611,148	4,527,989	8,479,889
Seneca avenue.....	767,467	1,521,952	830,521	1,597,988
Forest avenue (Madison street).....	947,166	1,855,959	1,104,947	2,052,113
Fresh Pond road.....	715,057	1,409,182	1,101,322	1,816,379
Metropolitan avenue..... West.....	249,412	476,489	338,836	588,248
Total, Lutheran Cemetery extension.....	2,679,102	5,263,582	3,575,626	6,064,728
Total, Myrtle avenue line.....	6,631,002	12,874,730	7,903,615	14,534,617
BROADWAY (BROOKLYN) LINE				
Marcy avenue..... East.....	520,924	1,021,782	598,566	1,119,490
..... West.....	728,241	1,384,251	844,718	1,572,959
Hewes street.....	901,195	1,718,481	1,022,402	1,923,597
Lorimer street.....	1,253,502	2,337,223	1,407,723	2,661,225
Flushing avenue.....	1,622,005	3,057,092	1,844,842	3,466,847
Myrtle avenue.....	1,597,813	2,978,212	1,730,426	3,328,239
Kosciusko street.....	683,473	1,308,029	730,759	1,414,232
Total.....	7,307,153	13,805,070	8,179,436	15,486,589
CANARSIE LINE ¹				
Sutter avenue.....	1,870,222	3,316,112	1,874,434	3,744,656
Livonia avenue.....	1,631,757	3,094,510	1,713,422	3,345,179
New Lots road.....	911,064	1,796,926	1,232,235	2,143,299
East 105th street.....	10,538	20,456	9,483	20,021
Rockaway parkway.....	296,591	562,154	336,477	633,068
Canarsie Terminal..... West.....	195,214	474,338	297,719	492,933
Total.....	4,915,386	9,264,496	5,463,770	10,379,136
BRIGHTON BEACH LINE				
Dean street.....	193,043	362,131	190,532	383,575
Park place.....	429,037	890,241	454,622	883,659
Consumer's Park ²	27,690	48,806	25,154	52,844
Prospect Park.....	250,117	606,352	361,145	611,262
Parkside avenue.....	281,151	559,140	239,471	520,622
Church avenue ³	348,259	735,574	573,514	921,773
Beverly road.....	222,794	421,866	216,103	438,897
Cortelyou road (Ave. C).....	380,726	739,478	383,189	763,915
Newkirk avenue.....	564,792	1,095,515	562,785	1,127,577
Avenue H.....	272,587	524,225	273,770	546,357
Avenue J.....	423,063	788,860	451,296	874,359
Elm avenue.....	308,036	590,951	338,087	646,123
Kings highway.....	555,800	1,085,672	612,666	1,168,466
Avenue C.....	264,419	513,320	282,394	546,813

¹Shuttle service east of Rockaway parkway. All fare collections for the Flatlands avenue and Avenue L stations made by trainmen and included in "Conductors' collections" at the close of Div. C.

¹ Name of station changed to Botanic Garden Dec. 30, 1919.

² Church avenue, westbound station opened Sept. 13, 1919.

130 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(C) Fares collected at Brooklyn Rapid Transit Elevated-Subway Division stations — Continued

LINE AND STATIONS	Six months, January - June	Year ended June 30, 1919	Six months, July - December	Year ended December 31, 1919
COMPANY-OWNED LINES — Concl'd				
BRIGHTON BEACH LINE — Concluded				
Neck road.....	103,856	225,346	173,444	277,300
Sheepshead Bay.....	532,940	1,281,991	896,982	1,429,922
Sheepshead Bay speedway.....			71,133	71,133
Brighton Beach ¹	213,183	839,687	352,025	565,208
Ocean parkway ¹	304,694	908,555	725,300	1,029,994
Total.....	5,676,187	12,217,710	7,183,612	12,859,799
FIFTH AVE. (BAY RIDGE) LINE				
Fulton street.....	414,938	823,181	470,418	885,356
Atlantic avenue.....	519,855	1,021,014	600,053	1,119,908
St. Mark's avenue.....	85,164	173,897	93,407	178,571
Union street.....	67,902	133,719	78,561	146,463
3d street.....	73,008	151,139	78,010	151,018
9th street.....	166,638	323,553	197,934	364,572
16th street.....	356,003	674,403	340,828	696,831
20th street.....	531,451	1,050,000	564,717	1,096,168
25th street.....	385,319	761,583	400,054	785,373
36th street.....	261,676	523,139	286,260	547,945
40th street.....	152,721	302,346	148,696	301,417
46th street.....	239,579	545,232	314,169	573,748
52d street.....	213,460	498,851	216,870	430,330
58th street.....	156,878	324,776	163,847	320,225
65th street.....	289,798	636,174	294,478	584,276
65th street..... West.....	340,719	700,387	382,855	723,574
65th street.....	101,314	193,255	156,670	257,984
Total.....	4,376,423	8,836,649	4,787,336	9,163,759
CULVER LINE, GRAVESEND AVE.²				
9th avenue.....	12,274	49,360		12,274
Fort Hamilton parkway.....	51,253	173,627		51,253
13th avenue.....	34,064	130,257		34,064
15th avenue.....	39,941	157,165		39,941
16th avenue.....	30,989	125,182		30,989
18th avenue.....	26,747	95,798		26,747
Parkville.....	29,868	105,395		29,868
Van Sicken.....	98,628	374,888		98,628
Total.....	323,764	1,211,672		323,764
SEA BEACH LINE				
8th avenue (also 7th ave.).....	522,962	1,005,826	552,688	1,075,650
Fort Hamilton avenue (also 11th ave.).....	492,678	940,453	557,901	1,050,579
New Utrecht avenue (also 15th ave.).....	380,397	736,122	402,548	782,945
18th avenue (also 17th ave.).....	482,204	926,367	520,014	1,002,218
20th avenue.....	324,329	615,313	336,293	660,622
22d avenue (also Ave. O).....	170,974	335,402	160,145	331,119
Kings highway (also Ave. R).....	327,785	615,630	342,380	670,165
Avenue U (also Ave. T).....	190,079	362,602	199,477	389,556
86th street.....	47,699	93,120	54,424	102,123
Total.....	2,939,107	5,630,835	3,125,870	6,064,977
CONEY ISLAND TERMINALS				
West End.....	5,832,148	14,422,041	9,926,148	15,758,296
Culver (incl. West 8th street).....	1,346,803	5,247,548	1,780,915	3,127,718
Total.....	7,178,951	19,669,589	11,707,063	18,886,014
Total, stations on company-owned lines.....	78,639,763	162,321,789	91,249,142	169,888,905

¹ Figures include some arrivals at this station; that is, on payment of second fare to Coney Island.

² The surface line, operated by the South Brooklyn, was discontinued March 16, 1919, being supplanted by the Culver line, operated by the N. Y. Consolidated over the new city-owned viaduct.

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(C) Fares collected at Brooklyn Rapid Transit Elevated-Subway Division stations — Continued

Lines and Stations	Six months, January — June	Year ended June 30, 1919	Six months, July — December	Year ended December 31, 1919
CITY-OWNED LINES				
CULVER LINE (GRAVESEND AVE.)¹				
Ft. Hamilton parkway ¹	84,745	84,745	152,593	237,338
13th avenue ¹	204,553	204,553	423,907	628,460
18th avenue ¹	149,561	149,561	262,447	412,008
Ditmas avenue ¹	276,517	276,517	537,841	814,358
18th avenue ¹	165,449	165,449	310,471	475,920
Avenue I ¹	122,919	122,919	224,007	346,926
Bay parkway (22d ave.) ¹	44,674	44,674	106,676	151,350
Avenue N ¹	58,823	58,823	124,001	182,824
Avenue P ¹	21,247	21,247	48,934	70,181
Kings highway ¹	39,947	39,947	69,500	109,447
Avenue U ¹	13,537	13,567	55,727	69,294
Avenue X ¹	22,014	22,014	51,867	73,881
Van Sicken ¹	39,272	39,272	41,728	81,000
Total	1,243,288	1,243,288	2,409,699	3,652,987
BROADWAY — FOURTH AVENUE LINE				
<i>Broadway (Manh.) Subdivision</i>				
Whitehall street ⁴	363,215	517,639	482,986	846,201
Rector street.....	797,109	1,651,681	856,545	1,653,654
Cortlandt street.....	2,054,081	3,793,257	2,234,843	4,248,924
City Hall.....	1,121,486	2,124,109	1,320,401	2,441,887
Canal street.....	1,170,501	2,208,705	1,340,190	2,510,691
Prince street.....	1,186,216	2,230,120	1,433,498	2,619,714
8th street.....	1,773,743	3,311,209	2,143,195	3,916,938
Union square.....	5,675,787	10,925,732	5,807,378	11,483,165
23d street.....	3,038,768	5,625,907	3,262,744	6,301,512
28th street.....	1,894,474	3,553,990	1,898,060	3,792,534
34th street.....	4,162,691	7,698,891	4,872,897	9,035,588
Times square.....	5,659,027	10,045,639	5,367,088	11,926,115
48th street ⁴			1,044,863	1,044,863
57th street ⁴			1,017,809	1,017,809
Fifth avenue ⁴			246,834	246,834
Lexington avenue ⁴			358,488	358,488
Total	28,897,098	53,686,960	33,687,819	62,584,917
Canal Street Connection				
Broadway.....	571,447	1,029,643	727,679	1,299,126
Centre Street Loop				
Chambers street..... North.....	9,486,534	18,837,792	9,155,983	18,642,517
Canal street.....	1,522,677	2,974,292	1,598,858	3,121,535
Bowery.....	3,082,482	6,038,411	3,204,217	6,286,699
Essex street.....	3,852,524	7,429,849	4,216,608	8,069,132
Total	17,944,217	35,280,344	18,175,666	36,119,883
Fourth Avenue (B'klyn) Subdivision				
Myrtle ave. (Gold st.) ¹ East.....	811,925	1,539,236	805,134	1,617,059
..... West.....	207,975	528,143	329,789	627,764
De Kalb avenue.....	2,493,518	4,534,657	2,569,065	5,062,583
Pacific street.....	5,147,684	9,465,175	4,977,714	10,125,398
Union street..... East.....	334,526	652,348	353,107	687,633
..... West.....	525,875	1,005,258	523,779	1,049,654
9th street..... East.....	409,611	759,631	391,663	801,274
..... West.....	1,110,538	2,074,949	1,084,134	2,194,672
Prospect avenue..... East.....	278,914	525,628	275,248	554,162
..... West.....	732,704	1,358,793	738,932	1,471,636
25th street..... East.....	172,510	325,765	153,007	325,517
..... West.....	520,090	980,167	474,556	994,655
26th street.....	1,838,124	3,485,616	1,747,154	3,585,278
45th street.....	1,383,263	2,638,094	1,277,993	2,601,276
53d street.....	1,322,320	2,552,452	1,291,338	2,613,658
59th street.....	2,167,030	4,073,366	2,106,256	4,273,286
Bay Ridge avenue.....	1,261,178	2,155,610	1,166,676	2,427,854
77th street.....	1,109,363	1,931,223	1,028,656	2,138,049
86th street..... West.....	591,367	1,086,751	610,074	1,201,441
Total	22,508,574	41,672,865	21,904,275	44,412,849

¹ Opened March 16, 1919. ² Opened May 10, 1919. ³ Commutation traffic, by transfer operation of trains beyond Avenue X not having yet begun at close of calendar year. ⁴ Opened Sept. 20, 1918. ⁵ Opened July 10, 1919. ⁶ Opened Sept. 1, 1919.

132 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Cont'd
(C) Fares collected at Brooklyn Rapid Transit Elevated-Subway Division stations — Concluded:

LINE AND STATIONS	Six months, January - June	Year ended June 30, 1919	Six months, July - December	Year ended December 31 1919
CITY-OWNED LINES — Concluded				
BROADWAY-FOURTH AVENUE LINE — Concluded				
<i>New Utrecht Subdivision (West End)</i>				
9th avenue.....	505,461	967,404	527,517	1,032,978
Fort Hamilton parkway.....	879,725	1,626,098	944,715	1,824,440
50th street.....	659,184	1,229,105	698,303	1,357,487
55th street.....	567,803	1,064,720	594,762	1,162,565
62d street.....	127,913	230,322	146,989	274,902
71st street.....	593,677	1,125,501	666,275	1,259,952
79th street.....	478,214	914,451	528,956	1,007,170
18th avenue.....	588,763	1,162,665	747,827	1,336,590
20th avenue.....	392,585	746,727	491,570	884,155
Bay parkway.....	430,441	800,456	524,189	954,630
25th avenue.....	76,286	153,337	101,082	177,388
Bay 50th street.....	115,465	242,065	200,456	315,921
Total.....	5,415,517	10,282,851	6,172,641	11,588,158
Total, stations on city-owned lines..	76,580,141	143,195,960	83,077,779	159,657,920
Grand total, all stations.....	155,219,904	305,517,749	174,326,921	329,546,825
Additions				
Conductors' collections.....	477,765	731,057	661,496	1,139,261
Office ticket sales — cash.....	808,611	1,654,644	695,667	1,504,278
Office ticket sales — credit.....	12,420	29,282	2,647	15,067
Miscellaneous adjustments ¹	D 15,198	D 10,691	5,644	D 9,554
Total additions.....	1,283,598	2,404,292	1,365,454	2,649,052
Grand total collections.....	156,503,502	307,922,041	175,692,375	332,195,877
Deductions				
Tickets collected by trainmen (duplicated above).....	228,949	309,376	293,545	522,494
Payments to other B. R. T. system companies ² (5 cent fares).....	923,755	2,591,263	493,997	1,417,752
Total deductions.....	1,152,704	2,900,639	787,542	1,940,246
Net total, N. Y. Consolidated.....	155,350,798	305,021,402	174,904,833	330,255,631
Add: Culver line (South Brooklyn)³	819,728	2,988,764	(⁴)	819,728
Norton's Point line (South Brooklyn)⁴.....	257,739	869,625	(⁴)	257,739
Grand total, B. R. T. elevated-subway division.....	156,428,265	308,879,791	174,904,833	331,333,098
Average per day.....	4,245	6,246	950,570	907,762
Average, counting Sunday one-half day.....	931,121	1,150	1,022,835	977,384

¹ Net figures of "over and short adjustments" and "miscellaneous petty cash adjustments."

² Includes a negative adjustment of 561 passengers applicable to previous period.

³ Discontinued as a South Brooklyn line, March 16, 1919. See note 1, page 110.

⁴ Norton's Point line is classed with elevated-subway division only down to March 16, 1919. See note 13, page 110.

TABLE IX. Traffic statistics: Subway and elevated station records, by half-years, 1919 — Concl'd
(D) Ticket sales of the Hudson & Manhattan Railroad — aggregate for New Jersey, and by
stations for New York City
Compiled from monthly reports

STATIONS	Six months, January- June	Year ended June 30, 1919	Six months, July- December	Year ended December 31, 1919
Hudson Terminal ¹	14,285,669	26,780,378	14,726,897	29,012,566
Christopher street	533,678	999,509	540,634	1,074,312
2-cent tickets	<i>929,892</i>	<i>1,734,060</i>	<i>1,045,664</i>	<i>1,975,446</i>
9th street	569,787	1,048,685	508,623	1,168,480
2-cent tickets	<i>945,423</i>	<i>1,727,764</i>	<i>980,660</i>	<i>1,929,073</i>
14th street	975,649	1,838,281	996,115	1,971,764
2-cent tickets	<i>1,957,707</i>	<i>3,721,669</i>	<i>2,118,097</i>	<i>4,055,804</i>
19th street	499,556	894,908	539,599	1,039,155
2-cent tickets	<i>1,156,608</i>	<i>2,067,137</i>	<i>1,244,978</i>	<i>2,401,566</i>
23d street	873,754	1,608,419	846,541	1,720,265
2-cent tickets	<i>1,965,995</i>	<i>3,619,759</i>	<i>1,899,483</i>	<i>3,865,478</i>
28th street	528,665	989,621	518,763	1,047,428
2-cent tickets	<i>1,245,649</i>	<i>2,328,748</i>	<i>1,253,504</i>	<i>2,497,153</i>
33d street	3,825,888	6,945,805	3,752,156	7,578,044
2-cent tickets	<i>8,459,713</i>	<i>15,180,998</i>	<i>8,293,320</i>	<i>16,755,033</i>
Total stations in N. Y. city	22,092,646	41,105,606	22,519,328	44,611,974
Thereof Pennsylvania joint-rate ²	<i>5,278,541</i>	<i>9,988,436</i>	<i>5,630,883</i>	<i>10,909,424</i>
2-cent tickets	<i>16,638,987</i>	<i>30,380,125</i>	<i>16,835,586</i>	<i>33,474,573</i>
Stations in New Jersey	23,978,848	44,390,699	25,023,173	49,002,021
Thereof Pennsylvania joint-rate ³	<i>5,321,623</i>	<i>10,096,789</i>	<i>5,684,854</i>	<i>11,008,477</i>
Miscellaneous ³	311,150	554,510	228,050	537,260
2-cent tickets	<i>140,800</i>	<i>260,300</i>	<i>72,500</i>	<i>212,700</i>
Grand total	46,382,644	86,050,815	47,768,551	94,151,195
Thereof Pennsylvania joint-rate	<i>10,600,164</i>	<i>20,085,225</i>	<i>11,315,737</i>	<i>21,915,901</i>
2-cent tickets	<i>16,779,187</i>	<i>30,640,425</i>	<i>16,908,086</i>	<i>33,687,273</i>
Average per day	256,258	235,756	259,612	257,948
2-cent tickets	<i>92,703</i>	<i>83,946</i>	<i>91,892</i>	<i>92,294</i>

NOTE.—Passengers between New York and New Jersey via the Christopher street tunnels deposit a supplementary two-cent ticket. All the traffic represented by the italic figures is therefore included in the figures printed in roman type, but not always in the figure just above, since the number of two-cent tickets sold on the Sixth Avenue branch represents not only southbound passengers but also some northbound.

¹ Includes a considerable number of Pennsylvania joint-rate tickets sold at other stations.

² A considerable number of westbound tickets purchased at New Jersey stations are included under New York city station sales.

³ Includes office sales and returns of treasurer.

Southern Boulevard Union.....	12	1	2	7	12	5	5	2	8	5	100	204
First P. S. C. District.....	12	1	2	7	12	80	108	39	8	120	177	1,284
Outside First District.....	2	2	2	7	1	1	2	1	1	4	25	49
West End Electric.....	2	2	2	7	1	1	1	1	1	1	13	14
First P. S. C. District.....	2	2	2	7	1	1	1	1	1	3	12	15
Outside First District.....	2	2	2	7	1	1	1	1	1	3	12	15
Total.....	16	3	3	7	1	14	133	80	12	171	1,705	1,876
QUEENS SURFACE (EXCL. B. R. T.)												
New York & Queens County.....	4	.....	1	2	5	39	46	19	6	50	585	635
Long Island Electric.....	.....	.....	.....	.....	.....	6	2	3	.....	5	102	107
First P. S. C. District.....	.....	.....	.....	.....	.....	5	5	3	.....	5	98	103
Outside First District.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New York & Long Island.....	4	.....	.....	.....	1	21	22	8	.....	20	212	258
First P. S. C. District.....	1	.....	.....	.....	1	10	19	8	.....	20	94	114
Outside First District.....	3	.....	.....	.....	1	2	3	2	.....	6	118	124
Ocean Electric.....	2	.....	.....	.....	.....	2	2	.....	.....	4	34	38
New York & North Shore.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16	11
First P. S. C. District.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11	11
Outside First District.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16	11
Manhattan & Queens Receivers.....	.....	.....	.....	.....	1	15	16	9	.....	16	69	85
Total.....	10	.....	1	2	7	82	91	41	7	101	1,017	1,118
RICHMOND AND OTHER SURFACE												
Richmond Light & R. R.....	.....	.....	.....	.....	3	4	7	5	1	7	50	57
Southfield Beach.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	3
Staten Island Midland.....	1	1	.....	.....	1	2	3	1	.....	4	26	30
Total — Richmond.....	1	1	.....	.....	4	6	10	6	2	11	79	80
Manhattan Bridge 3-Cent Line.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	3
Van Brunt St. & Erie Basin.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	29	29
Total — Misc. Brooklyn.....	.....	1	.....	.....	4	6	10	6	2	11	32	32
Total.....	307	165	48	103	17	237	956	669	180	1,620	32,558	34,176
Grand total.....												

NOTE.—Companies omitted report "None".

¹ Includes deaths occurring within ten days after and resulting from accident.

² Includes contusions, dislocations, lacerations, loss of an eye, burns resulting in destruction of skin, asphyxiation, fractures and internal injuries, and all injuries resulting in death subsequently to three days after accident.

³ Includes passengers, employees, and others.

⁴ Includes scratches, slight cuts, sprains, burns causing only redness of skin, and other injuries not requiring the services of a physician.

TABLE XI. CLAIMS ON ACCOUNT OF INJURIES, 1919: (A) Damage suits

	ACTIVE WITHIN THE YEAR			DISPOSED OF DURING THE YEAR							Pending at end of year
	Pending at beginning of year	Brought during year	Total	Release obtained without payment to claimant	Settled before trial by payment to claimant	Judgment rendered	Case dismissed	Claim outlawed	Claim otherwise disposed of	Total	
OPERATING STREET RAILWAYS											
Interborough Rapid Transit.	1,122	1,069	2,191	.....	616	77	.....	.....	355	1,048	1,143
Hudson & Manhattan.	21	17	38	.....	8	3	2	.....	.....	13	25
Total.	1,143	1,086	2,229	.....	624	80	2	.....	355	1,061	1,168
BROOKLYN RAPID TRANSIT											
New York Consolidated, Receiver.	859	613	1,472	.....	117	58	11	.....	99	285	1,187
Brooklyn Heights.	3,590	821	4,411	.....	300	90	15	.....	146	551	3,860
Bridge Operating.	3	12	15	.....	11	1	.....	.....	.....	12	3
Brooklyn, Queens Co. & Sub.	538	156	694	.....	90	17	3	.....	26	136	558
Coney Island & Brooklyn.	432	245	677	.....	107	30	3	.....	41	181	498
Coney Island & Gravesend.	32	21	53	.....	4	.....	.....	.....	7	11	42
Nassau Electric.	1,514	613	2,127	.....	209	71	11	.....	140	431	1,696
South Brooklyn.	89	33	122	.....	23	2	1	.....	35	9	87
Transit Development Co.	57	128	183	.....	.....	.....	2	.....	37	39	144
Total.	7,114	2,640	9,754	.....	861	269	46	.....	505	1,681	8,073
MANHATTAN SURFACE											
New York Railways, Receiver.	2,618	2,074	4,692	.....	701	167	.....	.....	1,406	2,274	2,418
Second Avenue, Receiver.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.
Brooklyn & North River.	23	30	53	.....	15	1	.....	.....	4	20	33
Third Avenue.	267	346	643	.....	110	16	41	.....	90	266	377
Dry Dock, E. B'way & B.	66	84	150	.....	30	4	.....	.....	19	57	93
42d St., Manh. & St. N. Ave.	101	77	178	.....	40	7	16	.....	16	79	99
Belt Line.	76	58	134	.....	33	6	14	.....	13	66	68
Mid-Crosstown.	8	8	16	.....	1	.....	2	.....	.....	3	13
Total.	3,189	2,677	5,866	.....	930	201	77	.....	1,557	2,765	3,101

BRONX SURFACE												
N. Y. City Interborough.....	51	98	149	.....	52	6	10	.....	18	96	63
Pelham Park & City Island.....	2	6	7	.....	3	1	.....	.....	.....	4	3
Southern Boulevard.....	44	63	107	.....	22	2	.....	.....	24	62	45
Union.....	400	401	801	.....	210	36	73	.....	91	410	391
Westchester Electric.....	66	27	93	.....	8	14	3	.....	.....	25	68
Total.....	563	594	1,157	.....	295	59	100	.....	133	587	570
QUEENS SURFACE (EXCL. B. R. T.)												
New York & Queens County.....	36	23	58	.....	17	2	7	.....	3	29	29
Long Island Electric.....	11	9	20	.....	6	.....	3	.....	3	12	8
New York & Long Island.....	10	27	37	.....	13	.....	2	.....	1	16	21
Ocean Electric.....	9	5	14	.....	3	1	.....	.....	.....	4	10
New York & North Shore.....	22	7	29	.....	2	2	.....	2	4	10	19
Manhattan & Queens, Roadways.....	17	3	20	.....	1	.....	.....	.....	.....	1	19
Total.....	105	73	178	.....	42	5	12	2	11	72	106
RICHMOND AND OTHER SURFACE												
Richmond Light & R. R.....	86	57	143	.....	30	6	.....	.....	19	55	88
Southfield Beach.....	.....	2	2	.....	.....	.....	.....	.....	.....	.....	2
Staten Island Midland.....	47	34	81	.....	17	6	.....	.....	2	25	58
Total — Richmond.....	133	93	226	.....	47	12	.....	.....	21	80	146
Manhattan Bridge 3-Cent Line.....	5	7	12	.....	3	.....	.....	.....	.....	3	9
Total.....	138	100	238	.....	50	12	.....	.....	21	83	155
Grand total ¹	12,252	7,170	19,422	.....	2,802	626	237	2	2,582	6,249	13,173

NOTE.—Companies omitted report "None."
¹ Exclusive of Second Avenue.

TABLE XI. Claims on account of injuries, 1919: (B) Settlements according to period of accident

OPERATING STREET RAILWAYS	CLAIMS SETTLED (RELEASE BEFORE SUIT)		SUITS COMPROMISED		JUDGMENTS PAID		TOTAL SETTLEMENTS	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Interborough Rapid Transit.								
July, 1918 — June, 1919.	5,066	\$387,185 85	616	\$169,422 00	74	\$55,993 29	5,746	\$488,401 14
July, 1917 — June, 1918.	2,751	264,934 91	253	43,109 50	23	5,872 52	3,027	313,916 93
July, 1916 — June, 1917.	293	21,375 27	238	70,870 00	27	6,191 76	558	98,437 03
July, 1915 — June, 1916.	11	775 67	97	38,520 00	19	14,884 02	127	54,179 69
July, 1914 — June, 1915.	1	100 00	11	1,960 00	5	9,044 99	17	11,004 99
Prior to July, 1914.	.....	.....	12	3,712 50	.....	.....	12	3,712 50
Hudson & Manhattan { 1st P. S. C. District.	60	5,067 98	5	1,150 00	.....	.....	5	1,150 00
Outside 1st District.	87	6,493 89	5	137 50	.....	.....	53	5,195 48
July, 1918 — June, 1919.	45	2,344 98	6	17,064 00	.....	.....	83	\$5,547 89
Outside 1st District.	76	5,608 72	2	102 50	.....	.....	47	2,447 48
July, 1917 — June, 1918.	5	713 00	1	4 00	.....	.....	77	5,612 72
Outside 1st District.	11	885 17	3	35 00	.....	.....	6	748 00
July, 1916 — June, 1917.	.....	.....	2	16,900 00	.....	.....	14	17,785 17
New York Consolidated.								
July, 1918 — June, 1919.	1,619	\$40,716 58	117	65,342 55	24	\$9,059 47	1,760	150 00
July, 1917 — June, 1918.	1,411	220,491 21	45	11,525 00	4	547 00	1,460	232,663 21
July, 1916 — June, 1917.	202	18,461 22	57	31,044 00	15	18,008 62	274	65,513 84
July, 1915 — June, 1916.	5	2,901 10	8	9,023 55	4	1,150 95	17	13,075 60
July, 1914 — June, 1915.	1	862 99	3	650 00	.....	.....	4	1,512 99
Prior to July, 1914.	.....	.....	1	500 00	.....	.....	1	500 00
Other B. R. T. System companies.								
July, 1918 — June, 1919.	6,522	\$18,014 65	744	\$30,569 25	1	332 90	4	832 90
July, 1917 — June, 1918.	4,765	240,916 83	310	56,264 10	56	21,338 04	5,131	775,586 83
July, 1916 — June, 1917.	734	70,225 89	338	142,472 41	94	88,948 34	1,166	318,518 97
July, 1915 — June, 1916.	22	5,754 82	63	15,190 53	36	55,964 99	121	301,646 64
July, 1914 — June, 1915.	1	1,839 82	26	12,865 33	11	16,322 13	38	76,960 34
Prior to July, 1914.	.....	.....	2	311 86	11	42,168 79	13	130,027 28
New York Railways.								
July, 1918 — June, 1919.	1,401	\$108,186 22	747	3,475 00	1	200 86	6	3,675 66
July, 1917 — June, 1918.	1,113	73,199 16	145	176,440 40	142	64,470 99	2,290	\$79,047 61
July, 1916 — June, 1917.	271	28,243 64	371	66,901 90	38	22,009 51	1,707	112,110 57
July, 1915 — June, 1916.	16	5,015 82	194	66,319 90	65	34,319 90	707	129,543 54
July, 1914 — June, 1915.	1	1,481 38	27	79,598 80	31	27,430 66	241	112,044 71
Prior to July, 1914.	.....	.....	6	5,860 00	6	5,759 92	34	112,101 30
	.....	.....	4	1,900 00	2	4,950 97	8	6,860 97
	.....	.....	.....	5,200 00	.....	.....	4	6,396 52

other Manhattan surface.....	1,528	80,753 57	2,47	41,987 00	88	4,567,768 80	1,867	179,469 57
July, 1918 — June, 1919.....	1,148	59,720 62	81	9,982 50	5	8,361 40	1,234	78,064 61
July, 1917 — June, 1918.....	313	18,172 23	94	15,737 00	22	3,225 64	429	37,134 87
July, 1916 — June, 1917.....	31	1,407 79	62	12,287 50	46	43,981 22	139	57,656 51
July, 1915 — June, 1916.....	25	1,198 83	5	2,375 00	7	453 92	37	4,027 75
July, 1914 — June, 1915.....	4	74 10	5	1,625 00	4	106 38	13	1,804 48
Prior to July, 1914.....	1	150 00	.....	.....	4	631 15	5	781 15
Bronx surface.....	1,656	91,654 61	504	109,703 66	61	90,156 48	1,911	291,484 66
July, 1918 — June, 1919.....	1,439	79,587 17	210	75,626 90	19	5,116 69	1,868	160,330 76
July, 1917 — June, 1918.....	116	11,886 44	80	28,861 66	30	27,912 83	226	68,660 93
July, 1916 — June, 1917.....	1	181 00	12	5,115 00	8	44,715 27	21	50,011 27
July, 1915 — June, 1916.....	.....	.....	2	100 00	4	12,381 69	6	12,481 69
July, 1914 — June, 1915.....	.....	.....	.....	.....	.....	.....	.....	.....
Queens surface.....	1,008	66,159 95	59	65,401 68	4	667 60	1,051	180,359 11
July, 1918 — June, 1919.....	1,964	61,740 03	18	10,450 00	1	38 00	983	72,228 03
July, 1917 — June, 1918.....	42	4,299 90	13	22,725 00	3	723 75	58	27,747 65
July, 1916 — June, 1917.....	2	100 00	.....	20,300 00	.....	.....	9	20,400 00
July, 1915 — June, 1916.....	.....	.....	.....	40 00	.....	.....	1	40 00
Richmond and other surface.....	505	27,216 99	68	15,918 86	13	22,034 16	568	65,170 00
July, 1918 — June, 1919.....	247	17,039 20	23	5,032 00	3	5,496 61	273	27,670 81
July, 1917 — June, 1918.....	56	10,177 79	23	7,766 85	9	16,034 55	88	33,979 19
July, 1916 — June, 1917.....	.....	.....	2	450 00	1	500 00	3	950 00
July, 1915 — June, 1916.....	.....	.....	2	100 00	.....	.....	2	100 00
July, 1914 — June, 1915.....	.....	.....	2	570 00	.....	.....	2	570 00
Grand total.....	16,124	\$1,229,340 21	2,876	\$265,776 67	616	\$45,065 74	19,614	\$28,650,180 68
July, 1918 — June, 1919.....	13,959	1,025,552 83	1,088	229,098 40	149	68,732 86	15,196	1,323,464 09
July, 1917 — June, 1918.....	2,043	182,440 55	1,218	403,391 92	265	195,364 39	3,526	781,196 86
July, 1916 — June, 1917.....	88	16,135 90	447	180,605 08	145	188,627 14	680	385,368 12
July, 1915 — June, 1916.....	29	3,483 02	77	23,850 33	33	43,962 65	139	71,296 00
Prior to July, 1915.....	5	\$1,697 91	45	18,944 36	23	48,389 85	73	\$69,032 12

1 Includes \$352.32, additional payments on settlements previously reported.

2 Includes \$881.38, additional payments on settlements previously reported.

3 Includes \$1,732.22, which represents 7% in 54 cases; 100% in 1 case.

4 Includes a credit of \$113.42, excess of amount recovered over payment.

5 Includes a credit of \$63.15, excess of amount recovered over payment.

6 Includes a credit of \$176.57, excess of amount recovered over payment.

TABLE XII. EMPLOYEES AND WAGES: (A) Number of officers

OPERATING STREET RAILWAYS	GENERAL OFFICE				
	Officers	CLERICAL		Others	Total
		Men	Women		
Interborough Rapid Transit.....	18	819	165	1217	1,209
Hudson & Manhattan.....	24	48	11	7	90
Total.....	32	867	176	224	1,209
BROOKLYN RAPID TRANSIT					
Elevated-subway.....					
Surface.....					
General.....	17	307	161	393	878
Total.....	17	307	161	393	878
MANHATTAN AND BRONX SURFACE					
New York Railway, Receiver.....	49	116	46	115	286
Second Avenue, Receiver.....	7	7	4	5	23
Brooklyn & North River.....	1				1
Third Avenue System ¹	27	108	44	88	267
Total.....	44	231	94	208	577
QUEENS SURFACE (EXCL. B. R. T.)					
New York & Queens County ²	74	18	14	3	39
Long Island Electric ³	113	124	1211	1	19
New York & Long Island ⁴	(14)	12	10	1	12
Ocean Electric.....	1				1
New York & North Shore.....	4	3	1		8
Manhattan & Queens, Receivers.....	6		3		9
Total.....	18	26	39	5	88
RICHMOND AND OTHER SURFACE					
Richmond companies.....	6	6	19	8	39
Manhattan Bridge 3-Cent Line.....	3	1	1	1	6
Bush Terminal.....	(14)	(14)	(14)	(14)	(14)
Van Brunt St. & Erie Basin.....	3		1		4
Marine.....	1				2
Total — Misc. Brooklyn.....	7	2	2	1	12
Total.....	13	8	21	9	51
Grand total.....	124	1,439	491	839	2,893

NOTE.— No segregation of maintenance of way and structures employees is made. For the most part linemen are included under Power, and trackmen under Transportation — Others.

¹ Included with other general-office employees are officials, heads of departments, etc., 137.

² Includes 23 student motormen.

³ Employees engaged in substation construction.

⁴ Excludes 11 officers who hold offices in the Interborough.

⁵ Consists of Third Avenue, Dry Dock, 42d Street-Manhattanville, Belt line, Mid-Crosstown, N. Y. City Interborough, Pelham Park & C. I., Southern Boulevard, Union, Westchester Electric and Yonkers R. R. The last is a Second District company, reporting 209 employees, as follows: officers, 1; clerks, 2; conductors, 72; motormen, 73; other transportation, 21; power, 3; car houses and shops, 37.

⁶ The N. Y. & Queens, L. I. Electric, and N. Y. & L. I. report some employees (indicated in footnotes) as "joint employees".

and employees, by occupational groups, June 30, 1919

TRANSPORTATION					Power	Car houses and shops	Super- annuated em- ployees	Others	Grand total
Con- ductors and guards	Motormen	Total trainmen	Others	Total					
4,562	866	5,448	5,978	11,426	1,386	2,284	.....	27	16,802
368	98	466	599	1,065	204	286	.....	.....	1,645
4,930	964	5,914	6,577	12,491	1,590	2,540	.....	27	17,947
1,749	514	2,263	2,084	4,347	.....	1,639	.....	.....	5,986
2,494	* 2,524	4,928	1,820	6,748	.....	576	.....	.....	7,824
.....	.....	.....	193	193	863	342	.....	* 25	2,301
4,153	3,038	7,191	4,097	11,288	863	2,557	.....	25	15,611
1,167	1,176	2,343	1,020	3,363	101	862	64	.....	4,676
97	85	182	81	273	.....	56	.....	.....	352
33	34	67	18	85	.....	.....	.....	.....	86
812	1,004	1,816	665	2,481	47	648	.....	10	3,453
2,199	2,209	4,418	1,784	6,202	148	1,565	64	10	8,567
177	173	350	¹⁰ 116	466	22	98	.....	.....	625
26	37	63	¹² 27	90	7	¹² 14	.....	.....	180
55	54	109	¹² 37	146	20	¹² 26	.....	.....	263
25	25	50	28	78	7	17	.....	.....	103
19	19	38	6	44	11	7	.....	.....	70
29	30	59	10	69	.....	19	.....	.....	97
331	338	669	224	893	67	180	.....	.....	1,226
142	144	286	106	392	.....	87	.....	.....	518
17	17	34	10	44	2	7	.....	.....	59
.....	¹⁷ 5	5	¹⁷ 81	86	.....	.....	.....	.....	86
12	12	24	2	26	.....	3	.....	.....	33
2	3	5	.....	5	.....	1	.....	.....	8
51	57	68	23	161	8	11	.....	.....	186
173	181	354	199	553	2	98	.....	.....	704
11,696	6,850	18,546	12,881	31,427	2,670	6,941	64	62	44,057

¹ Company reports 12 officers, 10 of whom hold offices in the Interborough.² Includes 1 joint employee.³ Includes 8 joint employees.⁴ Includes 2 joint employees.⁵ The L. I. Electric reports 6 officers, 3 of whom hold offices in N. Y. & Queens, Interborough or N. Y. Railways.⁶ All joint employees.⁷ Includes 1 joint employee.⁸ Respondent reports officers same as L. I. Electric.⁹ Includes 4 joint employees.¹⁰ "Under contract with Bush Terminal Co."¹¹ Freight motormen.¹² Consists of 50 freight laborers, 14 clerks, 16 switchmen, flagmen and yardmen, and 1 agent.

TABLE XII. Employees and wages: (B)

OPERATING STREET RAILWAYS	STREET RAILWAY		
	Maintenance of way and structures	Maintenance of equipment	Operation of electric power plant
Interborough Rapid Transit.....	\$2,329,527 49	\$2,494,654 34	\$1,107,880 09
Hudson & Manhattan ¹	292,985 52	172,193 66	283,107 69
Total.....	\$2,622,513 01	\$2,666,848 00	\$1,390,987 78
Broadway Rapid Transit.....	\$1,369,111 45	\$2,606,407 29	\$764,538 18
MANHATTAN AND BRONX SURFACE			
New York Railways, Receiver.....	\$794,889 28	\$835,777 47	\$84,001 81
Second Avenue, Receiver.....	55,141 20	73,250 12	
Brooklyn & North River.....	12 38		
Third Avenue system ²	\$ 460,859 83	549,304 98	76,537 95
Total.....	\$1,310,902 69	\$1,458,341 57	\$160,539 76
QUEENS SURFACE (EXCL. B. R. T.)			
New York & Queens County.....	\$75,829 22	\$89,507 57	\$13,115 23
Long Island Electric.....	17,571 36	14,025 67	
New York & Long Island.....	27,249 97	12,412 87	15,293 15
Ocean Electric.....	6,763 39	10,607 00	4,282 31
New York & North Shore.....	5,489 50	10,355 85	15,978 45
Manhattan & Queens, Receivers.....	6,969 78	14,621 50	
Total.....	\$139,873 22	\$151,710 46	\$48,669 14
RICHMOND AND OTHER SURFACE			
Richmond Light & R. R. ¹⁵	\$78,801 43	\$123,830 81	(15)
Staten Island Midland ¹⁶			
Southfield Beach.....	2,100 35	194 91	
Total—Richmond.....	\$80,901 78	\$124,025 72	
Manhattan Bridge 3-Cent Line.....	3,798 75	3,589 81	
Bush Terminal.....	(15)	(15)	(15)
Van Brunt St. & Erie Basin.....			
Marine.....			\$1,414 02
Total—Misc. Brooklyn.....	3,798 75	3,589 81	1,414 02
Total.....	\$84,700 53	\$127,615 53	\$1,414 02
Grand total.....	\$5,527,100 90	\$7,010,922 85	\$2,366,148 88

¹ Collection account, \$93,323.37; Other suspense, \$202,133.90; R. C. Rathbone & Sons, \$3,299.45; investment, real estate, \$5,313.20; Manhattan Railway real estate, \$2,258.99; and elevated extension real estate, \$1,087.24.

² See note 1 on next double page.

³ Injuries to persons and property evidently included by respondent under General expenses.

⁴ Accounts receivable, \$19,523.67; Suspense ledger, \$642,489.50.

⁵ Accounts receivable, \$128,028.13; Accounts payable, \$938.00; receivership expenses, \$49.56.

⁶ "Non-operating revenue deductions—Real Estate Department."

⁷ Accounts receivable, \$31.04; Paving reserve, \$128.97.

⁸ See note 5 on first double page of this table. Total compensation paid by the Yonkers was \$373,924.60 distributed as follows: Maintenance of way and structures, \$20,641.92; maintenance of equipment, \$7,913.11; power, \$7,190.81; operation of cars, \$315,312.11; injuries to persons and property, \$6,489.54; other general expenses, \$15,437.03; construction in process, \$394.08.

Distribution of total compensation for the fiscal year, 1919

DISTRIBUTION BY ACCOUNTS.

OPERATING EXPENSES				Fixed capital	Services for other companies and miscellaneous	Outside operations
Operation of cars	Injuries to persons and property	General expenses	Total			
\$11,947,936 92	\$231,300 39	\$743,128 78	\$18,354,400 01	\$2,925,200 63	\$307,416 15	.....
1,274,539 77	6,107 80	103,614 92	2,132,549 36	47,652 00	75,420 49	\$450,708 58
\$13,222,448 69	\$237,408 19	\$846,743 70	\$20,986,949 37	\$2,972,852 63	\$382,836 64	\$450,708 58
\$10,754,355 31	(*)	\$930,246 53	\$16,424,668 76	\$358,011 95	\$661,999 17	.....
\$4,230,394 63	\$271,517 05	\$444,965 56	\$6,661,545 80	\$26,400 26	\$127,013 69	\$64,469 48
295,149 28	22,158 02	34,615 87	480,323 49		7 190 01	.....
126,218 90			126,231 28			.....
3,336,037 89	142,099 62	257,041 09	4,791,761 36	26,612 81	8,712 80	.....
\$7,957,770 70	\$435,684 69	\$736,622 52	\$12,059,861 63	\$53,013 07	\$135,916 50	\$64,469 48
\$518,644 14	\$25,970 11	\$39,133 77	\$762,290 04	\$729 66	\$9,127 15	.....
90,669 85	3,587 50	5,343 12	131,197 50		8,063 19	.....
161,270 81	3,589 75	9,288 91	229,105 46	412 74	1,165 98	.....
42,038 46			63,751 16	1,333 29		.....
33,537 45	3,491 00	11,245 07	80,086 32			.....
105,853 56	452 27	10,546 49	138,443 60	700 64	490 00	.....
\$951,984 27	\$37,079 63	\$75,557 36	\$1,404,874 08	\$3,176 33	\$18,876 32	.....
\$275,781 00		\$32,940 00	\$511,353 24	\$13,988 60	\$37,525 59	.....
2,379 60		604 29	5,279 15			.....
\$78,160 60		\$5,644 29	\$16,632 59	13,988 60	\$7,525 59	.....
60,897 41		11,193 37	79,476 34	302 14	3 15	.....
24,817 48		18,000 00	92,817 48			.....
24,937 26		6,784 00	31,701 26			.....
5,605 24		785 00	7,784 26			.....
166,267 39		\$6,719 37	\$11,779 34	302 14	3 15	.....
\$444,417 99		\$70,263 66	\$728,411 73	\$14,290 74	\$37,528 65	.....
\$33,330,976 96	\$710,172 61	\$2,659,433 77	\$51,604,755 87	\$3,401,374 72	\$1,237,157 28	\$516,178 06

* Includes \$372.46 charged to Sand.

10 Includes operation of printing plant, \$10,613.82.

11 Includes construction in progress, \$10,830.82.

12 Charges against companies outside of system.

13 "Accounts receivable, etc."

14 Charges against individuals and associated companies.

15 Combined figure for both companies.

16 Power regarded as purchased from the lighting department.

17 Construction in progress.

18 This work is performed by Bush Terminal Co. and the records are kept by it.

TABLE XII. Employees and wages: (B) Distribution of

OPERATING STREET RAILWAYS

Interborough Rapid Transit.....	
Hudson & Manhattan ¹	
Total.....	
Brooklyn Rapid Transit.....	
MANHATTAN AND BRONX SURFACE	
New York Railways, Receiver.....	
Second Avenue, Receiver.....	
Brooklyn & North River.....	
Third Avenue system ²	
Total.....	
QUEENS SURFACE (EXCL. B. R. T.)	
New York & Queens County.....	
Long Island Electric.....	
New York & Long Island.....	
Ocean Electric.....	
New York & North Shore.....	
Manhattan & Queens, Receivers.....	
Total.....	
RICHMOND AND OTHER SURFACE	
Richmond Light & R. R.	
Staten Island Midland.....	
Southfield Beach.....	
Total — Richmond.....	
Manhattan Bridge 3-Cent Line.....	
Bush Terminal.....	
Van Brunt St. & Erie Basin.....	
Marine.....	
Total — Misc. Brooklyn.....	
Total.....	
Grand total.....	

¹ The total compensation distributed here includes \$450,708.58, Outside operations, and a portion of \$123,072.49, Fixed Capital and other accounts, which was paid to other than railway labor listed in Div. A of this table.

² Not separately reported. Calculated on 1917 ratios of compensation of general-office employees and of other employees to total compensation of employees other than officers.

total compensation for the fiscal year, 1909 — Continued

DISTRIBUTION BY CLASSES OF EMPLOYEES

Officers	General office employees	Other employees	Total
\$149,461 02	\$1,777,923 47	\$20,159,632 30	\$22,087,016 79
109,593 69	160,909 08	2,535,827 66	2,706,330 43
\$259,054 71	\$1,938,832 55	\$22,695,459 96	\$24,793,347 22
1247,848 76	1,146,362 88	16,050,488 24	17,444,699 88
\$153,978 22	\$472,756 84	\$6,252,694 17	\$6,879,429 23
32,000 00	18,508 96	429,914 54	480,513 50
2,513 00	.....	123,718 28	126,331 28
168,370 23	263,231 38	4,395,385 36	4,827,086 97
\$356,861 45	\$754,687 18	\$11,201,712 35	\$12,313,260 98
\$17,820 00	\$18,531 81	\$735,795 04	\$772,146 85
3,890 00	5,242 66	130,088 03	139,390 69
5,140 00	4,489 42	221,054 76	230,684 18
739 75	.....	64,394 70	65,084 45
10,880 00	3,845 07	65,361 25	80,086 32
12,034 21	3,037 08	124,562 95	139,634 24
\$50,493 96	\$35,246 04	\$1,341,186 73	\$1,426,926 73
\$9,991 48	\$9,121 11	1529,927 34	1562,867 34
7,235 21	6,592 20	.....	.....
344 54	259 75	4,674 86	5,279 15
17,571 23	15,973 08	534,602 20	568,146 49
7,735 00	3,320 06	68,716 55	79,781 63
6,000 00	12,000 00	74,817 48	92,817 48
6,000 00	764 00	24,937 26	31,701 26
352 00	.....	7,432 26	7,784 26
\$0,087 00	16,004 08	175,603 65	191,684 63
\$37,658 23	\$32,067 14	\$710,505 75	\$780,231 12
\$951,917 11	\$3,807,195 79	\$51,999,353 03	\$56,758,465 93

¹ Composed of General officers, \$80,687.50; Heads of departments and other officers, \$159,661.27; and Consulting engineers (N. Y. Municipal), \$7,499.99.

² See note 9 on preceding double page, and note 5 on first double page of this table.

Employees are used by either or both companies, which report combined figures.

TABLE XII. Employees and wages: (C) Average
§ 1. Conductors (also

OPERATING STREET RAILWAYS	RATE PER HOUR (CENTS) ACCORDING TO DURATION OF SERVICE						
	First half-year	Second half-year	Second year	Third year	Fourth year	Fifth year	Sixth year on
Interborough Rapid Transit:							
Conductors.....	43	43	44	45	45	45	45
Guards.....	39	39	40	41	41	41	41
Ticket agents.....	31½	31½	33.12	33.12	33.12	33.12	33.12
Hudson & Manhattan:							
Conductors.....	56½	56½	56½	56½	56½	56½	56½
Guards.....	46	46	46	46	46	46	46
Ticket agents.....	39½	39½	40½	42½	43½	44½	44½
Total.....	—	—	—	—	—	—	—
BROOKLYN RAPID TRANSIT¹							
Elevated { Conductors.....	43	43	44	45	45	45	45
Guards.....	39	39	40	41	41	41	41
Surface — Conductors.....	41	41	43	45	46	47	47.49
Total.....	—	—	—	—	—	—	—
MANHATTAN & BRONX SURFACE							
New York Railways, Receiver:							
Electric-contact.....	41	41	43	45	46	47	47.49
Storage-batter.....	39	39	41	43	44	45	45
Second Avenue, Receiver.....	41	41	43	45	46	46	47.49
Brooklyn & North River:							
Conductors.....	41	41	43	45	—	47	47
Ticket agents ¹⁸	—	—	30	41	—	—	—
Third Avenue system: ^{16, 17}							
Electric-contact.....	41	41	43	45	46	47	49
Storage-battery.....	39	39	41	43	44	45	—
Total.....	—	—	—	—	—	—	—
QUEENS SURFACE (EXCL. B. R. T.)							
New York & Queens County.....	41	41	43	45	46	47	49
Long Island Electric.....	37½	37½	40	41	42	43	43
New York & Long Island.....	37½	37½	40	41	42	43	43
Ocean Electric.....	37½	37½	—	39	41	41	43
New York & North Shore.....	33	33	34	—	—	35	35
Manhattan & Queens, Receivers.....	41	41	43	45	46	47	47
Total.....	—	—	—	—	—	—	—
OTHER SURFACE							
Richmond roads.....	40	42½	43½	45	45	45	45
Manhattan Bridge 3-Cent Line:							
Conductors.....	40	41	42	—	—	—	—
Ticket agents.....	—	—	—	—	35	—	35
Van Brunt St. & Erie Basin.....	—	36	36	—	36	—	36
Marine.....	25	—	25	—	—	—	—
Total.....	—	—	—	—	—	—	—
Grand total.....	—	—	—	—	—	—	—

NOTE. — Div. C does not include the Bush Terminal, which did not report the necessary data, but employed only 5 motormen at end of year.

¹ For some companies the number of employees as given in Div. C exceeds the corresponding figure of Div. A, in some cases because the schedule on which the former is based contains the number on the rolls at the end of the year, while that on which the latter is based contains the number who actually worked and received pay during the last week; in others, because apparently the schedule on which Div. A is based merely gives the number working on the last day of the year. The smaller numbers of Interborough ticket agents and motormen given in Div. C than in Div. A are unexplained.

² Consists of 481 at 31.25 cents and 509 at 33.12 cents. ³ 39½. ⁴ 40½. ⁵ 42½. ⁶ 43½. ⁷ 44½.

⁸ Ticket agents are rated according to their location.

hourly rates and number receiving specified rates, June 30, 1919
(guards and ticket agents)

NUMBER AT EACH RATE PER HOUR																Total number ¹	Average rate of com- pen- sation (cents)
38¢ and under	39¢	40¢	41¢	42¢	42½¢	43¢	44¢	45¢	46¢	47¢	48¢	49¢	50¢	51¢ and over			
						150	92	551								793	44.51
990	1,664	784	1,570													4,018	39.98
																990	32.21
																91	56.25
		26	42		4		4	35	277							277	46.00
																81	42.28
990	1,664	810	1,582		4	150	96	586	277						91	6,250	39.85
						78	36	214								328	44.41
	1,372	331	191			203		112	85	340		466				1,894	39.38
			1,548													102,754	42.52
	1,372	331	1,739			281	36	326	85	340		466				4,976	42.02
			11713			147		78	35	98		179				1,250	43.24
	47		46			16	3	21								93	41.33
			38			6		14	4	6		29				97	44.67
						6		3		61						43	42.40
2			28													3	33.67
			1														
			308			69		44	110	123		114				768	44.27
	13		4			1	5	21								44	42.70
2	60		1,098			245	8	181	149	233		322				2,298	43.53
			112			12		30	2	1		20				177	42.81
12		5	1			8										26	39.81
31		7				11										55	39.32
17	1		4			3										25	38.78
19																19	33.37
			14			2		3	1	4						24	42.88
79	1	12	136	1		36		33	3	5		20				326	41.13
		53				18		19	82							142	42.65
		13	3	1												17	40.29
2																2	35.00
12																12	36.00
2																2	25.00
16		66	3	1	18		19	52								175	41.68
1,087	3,097	1,219	4,558	2	22	712	159	1,178	514	578		808			91	14,025	41.28

¹ Includes 328 women.

¹⁰ Includes 42 women.

¹¹ Includes 214 women.

¹² Includes 104 women.

¹³ Includes 7 women.

¹⁴ Includes 4 women.

¹⁵ Duration of service not reported.

¹⁶ See note 5 on first double page of this table.

¹⁷ Includes Yonkers Railroad: conductors, 72; motormen, 73.

¹⁸ Includes 17 women.

¹⁹ At 43¢ cents.

TABLE XII. Employees and wages: (C) Average hourly
¢ s.

OPERATING STREET RAILWAYS	RATE PER HOUR (CENTS) ACCORDING TO DURATION OF SERVICE						
	First half-year	Second half-year	Second year	Third year	Fourth year	Fifth year	Sixth year on
Interborough Rapid Transit.....	50	50	58½	56½	59.37	62½	62½
Hudson & Manhattan.....	70	70	70	70	70	70	70
Total.....	—	—	—	—	—	—	—
BROOKLYN RAPID TRANSIT							
Elevated.....	50	50	58½	56½	59½	62½	62½
Surface.....	41	41	48	45	46	47	47-49
Total.....	—	—	—	—	—	—	—
MANHATTAN AND BRONX SURFACE							
New York Railways:							
Electric-contact.....	41	41	43	45	46	47	47-49
Storage-battery.....	39	39	41	43	44	45	45
Second Avenue, Reoover.....	41	41	43	—	—	46	47-49
Brooklyn & North River.....	41	41	43	45	46	47	47-49
Third Avenue system: ¹							
Electric-contact.....	41	41	43	45	46	47	49
Storage-battery.....	39	39	41	43	44	45	—
Total.....	—	—	—	—	—	—	—
QUEENS SURFACE (EXCL. B. R. T.)							
New York & Queens County.....	41	41	43	45	46	47	49
Long Island Electric.....	37½	37½	40	41	42	43	43
New York & Long Island.....	37½	37½	40	41	42	43	43
Ocean Electric.....	37½	37½	37½	—	41	41	43
New York & North Shore.....	33	33	34	—	—	—	35
Manhattan & Queens.....	41	41	43	45	46	47	49
Total.....	—	—	—	—	—	—	—
OTHER SURFACE							
Richmond roads.....	40	42½	43½	45	45	45	45
Manhattan Bridge 3-Cent Line.....	40	41	43	43	44	44	44
Van Brunt St. & Erie Basin.....	36	—	36	—	—	—	36
Marine.....	—	27	—	27	27	—	—
Total.....	—	—	—	—	—	—	—
Grand total.....	—	—	—	—	—	—	—
By type of traction:							
Electric-contact.....	—	—	—	—	—	—	—
Storage-battery.....	—	—	—	—	—	—	—

¹ See note 1 on preceding double page.² Consists of 70 at 53.12½, 196 at 56.25, 17 at 59.37 and 489 at 62.50.³ At 70 cents.⁴ Consists of 87 at 53½, 11 at 56½, 42 at 59½ and 262 at 62½.

STREET RAILWAY COMPANIES

149

rates and number receiving specified rates, June 30, 1913 — Concluded
Motorman

NUMBER AT EACH RATE PER HOUR													Total num- ber ¹	Average rate of com- pen- sa- tion (cents)
40¢ and under	41¢	42¢	42½¢	43¢	44¢	45¢	46¢	47¢	48¢	49¢	50¢	51¢ and over		
											122	2772 98	894 98	58.63 70.00
											122	870	992	59.75
											84	402	486	58.25
	1,229			287		102	80	370		731			2,799	44.38
	1,229			287		102	80	370		731	84	402	3,285	46.48
	474			123		139	36	144		385			1,301	44.79
24	9			13	5	28							79	42.33
	41			9			16	4		21			91	44.19
	16			2		11	2	2		5			38	43.89
11	194			80		36	184	150		303			958	45.51
11	8			1	7	19							46	42.67
46	742			228	12	233	238	300		714			2,513	44.91
	56			26		37	2			52			173	44.62
18	1	2		16									37	40.55
30	3	2		19									54	40.21
16	2			7									25	39.32
19													19	33.58
	13			4		3	1	8		1			30	43.70
83	75	4		72		40	3	8		53			339	42.36
39			12		19	74							144	43.27
2	3			9	10								17	42.88
12													12	36.00
3													3	27.00
56	3		12	2	29	74							176	42.46
185	2,049	4	12	569	41	449	321	678		1,498	206	1,272	7,304	47.43
147	2,032	4	12	575	29	402	321	678		1,498	206	1,272	7,176	47.53
28	17			14	12	47							128	42.09

¹ Not separated as between 47 and 49.

² See note 17 on preceding double page, and note 5 on first double page of this table.

³ At 43½ cents.

150 · PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XII. Employees and wages: (D) Classified
§ 1. Aggregate employees

COMPANY	FULL-TIME EMPLOYEES				
	Less than \$7	\$7 but under \$10	\$10 but under \$12	\$12 but under \$13.50	\$13.50 but under \$15
Interborough Rapid Transit.....	12	22	57	43	52
New York Consolidated.....	1	1	45	362	236
Brooklyn Rapid Transit.....	3	15	16	32	69
Brooklyn Heights.....	25	68	60	28	61
Coney Island & Brooklyn.....					
Nassau Electric.....					
South Brooklyn.....		1		2	1
New York Railways, Receiver.....		6	5	3	8
Second Avenue, Receiver.....					1
Brooklyn & North River.....					
Third Avenue.....	2	3	11	18	6
Dry Dock, E. B'way & B.....					
42d St., Manh. & St. N. Ave.....					
Belt Line.....	1				
Mid-Crosstown.....					
New York City Interborough.....					
Pelham Park & City Island.....					
Union.....		1	1	3	2
Westchester Electric.....					
New York & Queens County.....		1		4	4
Long Island Electric.....		1			
New York & Long Island.....			1		
Ocean Electric.....					1
New York & North Shore.....		2	5		
Manhattan & Queens, Receivers.....	1		2	1	1
Richmond companies.....	2	2	6	5	2
Manhattan Bridge 3-Cent Line.....					1
Van Brunt St. & Erie Basin.....		2	1		
Marine.....					
Total.....	47	125	210	501	445

STREET RAILWAY COMPANIES

151

weekly earnings, for last week in June, 1919
by companies

WITH WEEKLY EARNINGS OF —				FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES	
\$15 but under \$17.50	\$17.50 but under \$20	\$20 but under \$25	\$25 and above	Total num- ber	Total weekly earnings	Average weekly earnings	Number	Total weekly earnings
257	1,353	5,166	7,526	14,488	\$384,192 20	\$26 52	1,786	\$28,283 20
107	100	794	1,628	3,214	76,176 56	23 70	1,125	15,851 29
159	299	1,312	2,413	4,318	116,404 77	26 96	603	9,311 05
90	70	348	3,220	3,970	115,834 64	29 18	1,330	22,767 49
.....	.....	28	199	227	6,482 78	28 56	102	1,735 91
.....	.....	31	298	329	9,900 47	30 09	96	1,574 73
16	31	33	45	129	3,039 07	23 56	31	434 20
38	149	811	2,652	3,672	102,277 58	27 85	1,066	15,562 74
3	42	59	203	308	8,549 26	27 76	37	417 13
.....	2	20	50	72	1,965 53	27 30	28	406 19
38	122	408	635	1,243	35,388 80	28 47	224	3,646 92
1	4	16	97	118	3,732 67	31 63	17	290 41
.....	11	10	227	248	7,873 53	31 75	52	968 28
.....	1	2	80	84	2,671 31	31 80	13	242 13
.....	.....	1	15	16	492 58	30 79	4	66 69
2	2	10	6	20	504 45	25 22	1	26 00
1	.....	.....	2	3	83 90	27 97	.....	.....
11	23	107	664	812	26,016 18	32 04	244	4,194 30
5	11	15	118	149	4,469 01	29 99	35	702 19
7	19	45	321	401	11,614 24	28 96	181	3,038 70
.....	8	13	51	73	1,966 07	26 93	36	558 60
.....	7	46	81	135	3,531 97	26 16	47	801 42
2	2	9	30	44	1,185 15	26 94	5	38 95
5	12	22	15	61	1,444 07	23 67	9	40 40
2	3	16	68	94	2,652 94	28 22	1	8 10
7	7	34	266	331	11,082 14	33 48	182	1,772 04
2	5	13	32	53	1,424 55	26 88	3	35 10
1	3	14	7	28	590 26	21 06	2	4 60
.....	.....	.....	6	6	92 00	15 33	.....	.....
754	2,286	9,323	20,955	34,646	\$941,638 68	\$27 18	7,260	\$112,778 76

152 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XII. Employees and wages: (D) Classified
§ 2. All companies combined.

OCCUPATION	FULL-TIME EMPLOYEES WITH				
	Less than \$7	\$7 but under \$10	\$10 but under \$12	\$12 but under \$13.50	\$13.50 but under \$15
GENERAL					
Managers and superintendents.....					
Claim agents.....	1	1	1	1	1
General office clerks — men.....	1	20	31	16	52
General office clerks — women.....	21	51	68	42	35
Janitors, messengers, etc.....	17	40	18	12	5
Women telephone operators.....		1	8	7	6
Total.....	40	113	126	78	99
ENGINEERING					
Road and track men.....			7	4	5
Electric line men.....				1	
Other maintenance of way and structures employees.....		2		16	11
Total.....		2	7	21	16
MECHANICAL					
Machinists.....					
Carpenters.....					
Blacksmiths.....					
Painters.....					
Other shop employees.....	1		4	7	17
Total.....	1		4	7	17
POWER					
Boiler room employees.....					
Engineers.....					
Other engine room employees.....					
Electrical labor.....					
Substation labor.....					
Other power plant labor (incl. repair men).....		2	2	6	7
Total.....		2	2	6	7
TRANSPORTATION					
Inspectors, train starters, etc.....					
Passenger motormen.....		2	4		3
Conductors — surface electric.....	1	2	3		2
Conductors — elevated or subway.....					
Guards.....					
Other passenger trainmen.....					
Freight, mail and express.....					
Crossing tenders, flagmen, etc.....					
Other car-service employees.....				2	5
Ticket agents — men.....					
Ticket agents — women.....			44	361	222
Gate-men and platform men.....					1
Other passenger station employees.....			1	1	15
Car cleaners.....	5	3	6	7	11
Other car-house employees.....			12	6	13
Other transportation employees.....				9	24
Total.....	6	7	70	386	296
Truck drivers.....					
Other stable, garage, trucking.....					
Miscellaneous.....		1	1	3	10
Grand total.....	47	125	210	501	445

weekly earnings, for last week in June, 1919 — Concluded
by occupations

WEEKLY EARNINGS OF —				FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES	
\$15 but under \$17.50	\$17.50 but under \$20	\$20 but under \$25	\$25 and above	Total number	Total weekly earnings	Average weekly earnings	Number	Total weekly earnings
1	.....	1	205	207	\$14,225 90	\$68 72	17	\$1,007 94
4	8	17	98	132	4,059 33	30 75	1	15 00
111	118	337	663	1,349	35,440 64	26 27	159	3,146 50
67	37	48	30	419	6,235 63	14 88	40	513 76
12	67	29	13	213	3,258 37	15 30	29	166 89
11	3	4	5	45	755 71	16 79	3	34 33
226	233	436	1,014	2,365	\$68,975 58	\$27 05	249	\$4,884 42
50	93	815	947	1,921	\$49,391 43	\$25 71	414	\$6,237 56
4	32	178	480	690	19,533 98	28 31	33	504 22
23	127	453	931	1,563	42,841 07	27 09	349	6,343 34
77	252	1,441	2,358	4,174	\$111,206 48	\$26 66	796	\$13,085 12
3	30	329	548	910	\$27,101 29	\$29 78	108	\$1,699 75
.....	11	266	538	815	21,591 32	26 49	101	1,804 07
1	2	76	130	209	5,796 45	27 73	33	467 93
1	14	126	152	293	8,376 01	28 59	24	396 97
56	115	759	939	1,898	49,113 80	25 88	314	5,189 27
61	172	1,566	2,307	4,125	\$111,978 37	\$27 15	580	\$9,557 99
.....	4	25	370	399	\$12,032 36	\$30 16	32	\$580 66
.....	2	57	59	50	2,222 43	37 67	4	101 65
.....	1	33	130	164	4,632 36	28 25	28	426 65
1	6	17	70	94	2,787 41	29 65	6	104 00
7	21	62	257	367	10,053 43	27 39	12	151 05
22	59	285	534	917	24,896 98	27 14	115	1,971 32
30	91	444	1,418	2,000	\$56,617 97	\$28 31	197	\$3,335 33
.....	1	9	914	924	\$33,091 96	\$35 81	93	\$1,186 55
6	23	310	4,956	5,304	168,947 79	31 85	1,561	27,910 32
3	12	375	3,245	3,643	109,444 48	30 04	1,605	25,770 19
.....	10	214	733	957	27,832 97	28 56	126	2,074 01
65	786	1,986	1,482	4,271	98,482 68	23 06	1,249	17,296 05
.....	1	1	1	2	40 20	24 60	1	1 47
6	21	22	30	79	1,906 80	24 14	29	415 40
2	85	174	320	535	14,468 69	27 04	49	365 96
2	5	161	434	609	17,127 63	28 12	74	987 26
32	103	284	799	1,217	30,706 89	25 23	47	501 63
38	.....	.....	.....	685	8,812 38	12 86	173	1,096 81
33	188	820	243	1,235	28,747 29	23 28	128	1,135 06
28	141	304	19	504	10,315 04	20 47	55	437 52
54	126	215	107	534	11,772 47	22 05	98	1,114 72
29	91	377	440	968	24,020 96	24 82	100	1,220 12
16	29	304	92	374	8,348 83	22 32	37	302 81
233	1,520	5,408	13,815	21,841	\$593,576 06	\$27 16	5,425	\$81,815 88
1	3	20	13	37	\$368 65	\$23 48	3	\$42 29
9	6	12	4	31	658 50	21 24	1	7 50
17	9	6	26	73	2,697 12	36 95	9	50 23
754	2,296	9,323	29,955	34,646	\$941,638 68	\$27 18	7,260	\$112,778 76

TABLE XIII. REVENUES FROM

OPERATING STREET RAILWAYS	REVENUES		
	Passenger	Freight	Mail
Interborough Rapid Transit.....	\$40,445,851 78		
Rapid Transit (Subway div.).....	23,043,791 27		
Manhattan (Elevated div.).....	17,402,060 45		
Hudson & Manhattan.....	5,268,714 03		\$9,611 20
Total.....	\$45,714,565 75		\$9,611 20
BROOKLYN RAPID TRANSIT			
New York Consolidated, Receiver.....	\$15,255,720 12		
Brooklyn Heights.....	8,414,291 92		
Bridge Operating.....	221,826 89		
Brooklyn, Queens Co. & Sub.....	1,333,522 41		
Coney Island & Brooklyn.....	1,838,957 64		
Coney Island & Gravesend.....	91,105 08		
Nassau Electric.....	4,883,379 26		
South Brooklyn.....	336,492 89	\$389,875 00	
Total.....	\$32,375,296 21	\$389,875 00	
MANHATTAN SURFACE			
New York Railways, Receiver.....	\$11,606,853 15		
Second Avenue, Receiver.....	826,628 79		
Brooklyn & North River.....	191,850 23		
Third Avenue.....	2,395,407 57		
Dry Dock, E. B'way & B.....	438,979 62		
42d St., Manh. & St. N. Ave.....	1,664,579 63		
Belt Line.....	528,391 78		
Mid-Crosstown.....	36,106 10		
Total.....	\$17,688,796 87		
BRONX SURFACE			
N. Y. City Interborough.....	\$705,414 24		
Pelham Park & City Island.....	18,787 65		
Southern Boulevard.....	223,205 00		
Union.....	2,576,150 45	\$2,882 84	\$15,000 00
Westchester Electric.....	496,690 48		
Total.....	\$4,020,247 82	\$2,882 84	\$15,000 00
QUEENS SURFACE (EXCL. B. R. T.)			
New York & Queens County.....	\$1,024,530 83		
Long Island Electric.....	208,330 60		
New York & Long Island.....	556,102 40		
Ocean Electric.....	171,970 82		
New York & North Shore.....	156,831 15		
Manhattan & Queens, Receivers.....	267,031 09		
Total.....	\$2,384,796 89		
RICHMOND AND OTHER SURFACE			
Richmond Light & R. R.....	\$480,380 22		
Staten Island Midland.....	299,791 57		
Southfield Beach.....	15,820 60		
Total — Richmond.....	795,992 39		
Manhattan Bridge 3-Cent Line.....	149,191 39		
Bush Terminal.....	0 78	\$252,942 39	
Van Brunt St. & Erie Basin.....	70,769 37		
Marine.....	9,515 35		
Total — Misc. Brooklyn.....	\$29,476 89	\$252,942 39	
Total.....	\$1,025,469 28	\$252,942 39	
Grand total.....	\$103,209,172 82	\$645,700 23	\$24,611 20

¹ Other car and station privileges are included under Advertising privileges by the Interborough.

STREET RAILWAY OPERATIONS, 1919

FROM TRANSPORTATION					OTHER STREET RAILWAY OPERATING REVENUES	
Express	Chartered car	Miscellaneous transportation	TOTAL		Advertising privileges	Other car and station privileges
			Amount	Increase or (D) decrease from previous year		
		\$28,722 88	\$40,474,574 00	\$1,925,684 67	\$220,628 25	(1)
		8,494 92	23,053,286 19	2,144,096 90	1,489,741 39	(1)
		20,237 96	17,422,288 41	D 218,432 23	1,430,886 84	(1)
			5,278,325 23	928,810 71	158,772 75	\$112,179 27
		\$28,722 88	\$45,752,899 83	\$2,854,475 38	\$1,079,400 98	\$112,179 27
	\$511 00	\$537 65	\$15,256,758 77	\$2,570,581 07	\$231,034 84	\$154,056 54
	6,157 22		8,420,449 14	91,862 30	69,758 87	1,747 78
			221,826 89	D 25,199 74	500 01	
			1,333,522 41	D 124,122 36	12,871 22	
			1,838,957 94	22,878 76	15,324 63	10,104 54
			91,105 08	7,327 35	554 26	
			4,883,379 26	153,907 29	43,537 12	19,920 06
			726,367 89	D 51,303 03	961 66	11,461 47
	\$6,668 22	\$527 65	\$32,772,367 08	\$2,646,031 64	\$374,525 61	\$197,290 39
			\$11,606,853 15	D \$8,394 78	\$225,000 00	
			826,628 79	D 10,265 09	5,000 00	
			191,850 23	195 43	1,481 25	
	\$37 00		2,393,444 57	7,735 71	26,875 00	
			438,979 62	68,621 71	4,843 80	
	10 00		1,664,579 63	19,612 99	26,475 00	
			528,401 78	D 64,393 23	8,600 00	
			36,109 10	D 12,889 50	675 00	
	\$47 00		\$17,688,813 87	\$253 27	\$298,950 05	
			\$705,414 24	\$8,789 41	\$2,712 60	
			18,787 65	D 7,033 25	225 00	
			223,203 00	13,960 00	1,612 48	
	\$415 50		2,591,448 79	D934 02	18,993 24	\$645 52
	623 00		497,313 48	46,430 52	3,521 64	1,145 85
	\$1,038 50		\$4,039,169 16	\$61,312 66	\$27,094 96	\$1,791 37
\$780 00	\$1,406 25	\$64 75	\$1,026,781 83	\$96,438 83	\$6,600 00	\$10 10
	20 00	16 25	208,366 85	D 4,894 80	1,300 00	64 02
	420 00	34 00	556,556 40	82,802 50	1,900 00	
	60 00		172,030 82	10,554 14	600 00	
	90 00	\$20 25	156,911 40	D 2,873 68	761 00	
			267,031 09	8,475 00	2,817 11	
\$780 00	\$1,996 25	\$135 25	\$2,387,708 39	\$190,501 99	\$13,981 11	\$74 12
	\$106 00		\$480,486 22	\$43,959 23	\$2,500 00	\$105 00
	280 75		300,052 32	D 13,224 62	2,500 00	
			15,820 60	1,887 35		550 00
	398 75		796,569 14	33,681 96	5,000 00	655 00
			149,191 39	19,257 75	600 00	
			252,943 17	169,751 16		
			70,769 37	577 43	400 00	
			9,515 35	4,815 30		
			482,419 28	194,401 64	1,000 00	
	\$366 75		\$1,278,778 42	\$227,023 60	\$6,000 00	\$655 00
\$780 00	\$10,116 72	\$29,385 78	\$103,919,766 75	\$5,979,598 54	\$1,799,952 71	\$111,990 15

* Baggage.

TABLE XIII. Revenues from street

OPERATING STREET RAILWAYS	OTHER (OR NON-TRANSPORTATION)		
	Rent of land and buildings	Rent of equipment	Rent of tracks and terminals
Interborough Rapid Transit.....	\$78,898 08	.....	\$334,808 96
Rapid Transit (Subway div.).....	2,424 66	.....	334,295 09
Manhattan (Elevated div.).....	76,567 42	.....	507 87
Hudson & Manhattan.....	24,008 60	.....	.....
• Total.....	\$102,892 08	.....	\$334,802 96
BROOKLYN RAPID TRANSIT			
New York Consolidated, Receiver.....	\$20,114 71	.....	\$5,062 77
Brooklyn Heights.....	44,518 93	\$8,433 60	72,147 54
Bridge Operating.....	.....	.....	.....
Brooklyn, Queens Co. & Sub.....	1,397 77	77 75	9,001 96
Coney Island & Brooklyn.....	753 40	150 75	4,702 79
Coney Island & Gravesend.....	1 88	.....	160 38
Nassau Electric.....	9,309 10	48 75	9,564 39
South Brooklyn.....	64,833 69	5,085 70	20,923 77
Total.....	\$140,926 56	\$10,796 54	\$121,602 60
MANHATTAN SURFACE			
New York Railways, Receiver.....	\$5,616 21	\$1,111 92	\$20,631 30
Second Avenue, Receiver.....	.....	\$4,120 92	7,000 00
Brooklyn & North River.....	.....	.....	.....
Dry Avenue.....	123,188 63	403,876 10	45,305 82
Third Dock, E. B'way & B.....	57,694 85	7,990 50	19,142 55
42d St., Manh. & St. N. Ave.....	8,591 44	5,475 00	.....
Belt Line.....	21,449 61	3,018 00	2,250 00
Mid-Crosstown.....	.....	.....	.....
Total.....	\$216,440 74	\$425,592 44	\$94,329 67
BRONX SURFACE			
N. Y. City Interborough.....	.....	\$1,120 00	.....
Pelham Park & City Island.....	.....	.....	.....
Southern Boulevard.....	.....	.....	.....
Union.....	\$14,041 17	49,732 04	\$89,802 94
Westchester Electric.....	4,668 19	965 80	100,899 31
Total.....	\$18,909 36	\$51,818 04	\$190,792 25
QUEENS SURFACE (EXCL. B. R. T.)			
New York & Queens County.....	\$765 00	\$4,523 50	\$20 59
Long Island Electric.....	258 34	17 00	24,989 08
New York & Long Island.....	90 00	.....	6,704 97
Ocean Electric.....	2 00	2,061 82	.....
New York & North Shore.....	.....	.....	.....
Manhattan & Queens, Receivers.....	76 00	.....	119 44
Total.....	\$1,191 34	\$6,602 32	\$31,894 08
RICHMOND AND OTHER SURFACE			
Richmond Light & R. R.....	\$300 08	\$4,966 82	\$2,719 51
Staten Island Midland.....	.....	4,880 82	101 40
Southfield Beach.....	.....	.....	.....
Total — Richmond.....	800 08	9,847 14	2,820 91
Manhattan Bridge 3-Cent Line.....	.....	267 84	3,111 55
Bush Terminal.....	.....	.....	.....
Van Brunt St. & Erie Basin.....	.....	.....	.....
Marine.....	.....	.....	.....
Total — Misc. Brooklyn.....	.....	807 84	3,111 55
Total.....	\$808 08	\$10,654 98	\$5,932 46
Grand total.....	\$481,260 18	\$504,864 32	\$779,394 02

¹ Several items in this column include sales of power to other street railways, which report off setting operating expense items in Table XIV under "Power purchased". To this extent the total revenues shown include an element that is not additional or new revenue to the street railways of the city as a whole.

railway operations, 1919 — Concluded

STREET RAILWAY OPERATING REVENUES — <i>Concluded</i>				TOTAL STREET RAILWAY OPERATING REVENUES	
Sale of power ¹	Miscellaneous	TOTAL		Amount	Increase or (D) decrease from previous year
		Amount	Increase or (D) decrease from previous year		
\$1,377,840 19	\$20,371 77	\$8,738,635 23	\$783,816 98	\$43,207,300 83	\$2,709,481 65
733,460 63	.....	1,579,921 77	647,663 16	24,632,207 96	2,791,780 06
634,379 56	20,371 77	1,152,713 46	136,153 82	18,575,001 87	D 82,278 41
10,457 38	49,522 62	354,932 02	25,079 06	5,633,257 25	953,839 77
\$1,388,297 57	\$69,894 39	\$3,087,567 25	\$808,896 04	\$48,840,467 08	\$3,663,371 42
.....	\$40 74	\$410,339 60	\$66,715 03	\$15,667,098 37	\$2,637,296 10
.....	7,507 42	201,111 13	D 6,763 70	8,621,560 27	85,098 60
.....	.....	500 01	500 01	222,326 90	D 24,699 73
.....	.....	23,348 70	D 2,503 04	1,356,871 11	D 126,635 40
.....	1,741 12	32,777 33	307 32	1,871,734 97	23,286 08
.....	1 00	697 52	D 293 81	91,802 60	7,033 54
.....	15	82,379 57	6,863 93	4,965,758 83	160,771 22
.....	\$ 15,851 78	119,130 07	6,490 03	845,497 96	D 44,812 40
.....	\$25,142 21	\$870,283 93	\$71,316 37	\$33,642,651 01	\$2,717,348 01
\$3,834 71	\$553 85	\$256,747 99	D \$48,037 85	\$11,863,601 14	D \$56,432 63
.....	.....	16,120 92	0 01	842,749 71	D 10,265 08
.....	.....	1,481 25	D 1,518 75	193,331 48	D 1,323 32
890,205 04	.....	1,489,450 59	D 85,133 47	3,881,895 16	D 77,397 73
.....	.....	89,571 70	D 17,146 87	528,551 32	51,474 84
.....	.....	40,541 44	D 7,041 05	1,705,121 07	12,601 94
.....	.....	35,317 61	D 3,035 38	563,719 39	D 67,428 61
.....	.....	675 00	D 180 20	36,781 10	D 13,069 70
\$894,039 73	\$553 85	\$1,929,906 50	D \$162,093 56	\$19,618,750 37	D \$161,840 29
.....	.....	\$3,832 60	D \$558 15	\$709,246 84	\$8,231 26
.....	.....	225 00	D 60 95	19,012 65	D 7,094 20
.....	.....	1,642 48	D 434 60	224,817 48	13,525 40
\$353 63	.....	173,599 54	940 25	2,768,048 33	106 23
14,291 68	.....	125,691 67	2,949 11	623,005 15	49,379 63
\$14,673 31	.....	\$304,991 29	\$2,835 66	\$4,344,160 45	\$64,148 32
\$72 50	\$5,560 91	\$17,552 60	\$236 64	\$1,044,334 43	\$96,675 47
2,292 15	.....	28,920 59	1,038 89	237,287 44	D 3,855 91
911 91	.....	9,606 88	D 21 20	566,163 28	82,781 30
.....	.....	2,653 82	1,218 86	174,684 64	11,773 00
.....	.....	764 00	D 12 00	157,705 40	D 2,885 68
.....	106 48	3,119 03	D 1,254 58	270,150 12	7,220 44
\$3,276 56	\$5,667 39	\$62,616 92	\$1,206 63	\$2,450,325 31	\$191,708 62
.....	.....	\$11,091 41	D \$1,072 66	\$491,577 63	\$42,896 57
.....	.....	7,481 72	D 1,429 36	307,534 04	D 14,653 98
.....	.....	550 00	426 77	16,370 60	2,314 12
.....	.....	19,123 13	D \$,075 25	815,482 27	30,546 71
.....	.....	2,919 39	D 572 69	153,110 78	18,685 06
.....	.....	.....	.....	252,943 17	169,751 16
.....	.....	400 00	.....	71,169 37	577 43
.....	.....	.....	.....	9,515 35	4,815 30
.....	.....	4,819 39	D 572 69	486,738 67	193,828 95
.....	.....	\$22,442 52	D \$2,647 94	\$1,302,220 94	\$224,375 66
\$8,206,289 19	\$161,267 84	\$6,276,806 41	\$719,513 20	\$110,198,575 16	\$6,699,111 74

¹ Includes \$15,799.76 demurrage charges.² Rent of ducts.

158 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIV. EXPENSES OF STREET RAILWAY OPERATION, 1919:

OPERATING STREET RAILWAYS	MAINTENANCE OF			
	Superintendence of way and structures	Maintenance of way ¹	Cleaning and sanding track, and removal of snow, ice and sand	Maintenance of electric line
Interborough Rapid Transit	\$197,358 72	\$2,062,198 53	\$9,519 41	\$270,644 98
Rapid Transit (Subway div.)	113,023 09	1,197,958 89	6,133 39	166,073 61
Manhattan (Elevated div.)	84,365 63	864,233 44	3,386 02	104,571 37
Hudson & Manhattan ²	10,005 61	282,996 64	34,152 71	25,319 16
Total	\$207,394 33	\$2,345,186 97	\$43,672 12	\$295,964 14
BROOKLYN RAPID TRANSIT ³				
New York Consolidated, Receiver	\$67,418 26	\$502,838 68	\$12,229 07	\$51,466 80
Brooklyn Heights	55,617 97	514,851 34	22,907 02	\$85,399 67
Bridge Operating		2,322 12	716 15	1,705 28
Brooklyn, Queens Co. & Sub.	10,492 25	96,744 97	4,839 76	17,263 94
Coney Island & Brooklyn	12,369 75	115,587 58	5,228 68	20,334 46
Coney Island & Gravesend	458 69	3,946 86	158 06	628 94
Nassau Electric	34,852 03	347,520 72	13,648 20	61,840 03
South Brooklyn	2,961 81	25,063 85	855 51	3,546 42
Total	\$184,170 76	\$1,608,876 12	\$60,582 45	\$242,185 54
MANHATTAN SURFACE				
New York Railways, Receiver	\$75,480 52	\$866,662 04	\$185,357 81	\$142,424 92
Second Avenue, Receiver	3,252 50	43,858 17	5,895 51	28,348 80
Brooklyn & North River		340 23	1,384 04	210 34
Third Avenue	23,519 44	110,362 89	34,930 95	24,992 51
Dry Dock, E. B'way & B.	3,354 06	18,061 38	4,384 52	3,460 29
42d St., Manh. & St. N. Ave.	25,045 04	211,141 07	12,784 93	11,826 38
Belt Line	3,788 37	26,068 64	4,533 65	2,219 69
Mid-Crosstown	473 79	7,829 69	163 50	
Total	\$134,913 72	\$1,284,324 11	\$249,434 91	\$213,482 93
BRONX SURFACE				
N. Y. City Interborough	\$4,118 02	\$55,664 78	\$5,220 50	\$8,496 56
Pelham Park & City Island	43 69	484 60	126 04	
Southern Boulevard	1,648 91	28,806 14	1,572 27	5,458 89
Union	19,509 59	234,661 24	11,086 40	52,893 33
Westchester Electric	2,571 63	12,828 27	4,025 29	11,002 75
Total	\$27,891 84	\$332,445 03	\$22,030 50	\$77,851 53
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County	\$13,468 03	\$46,834 52	\$13,963 90	\$36,907 85
Long Island Electric	2,778 79	21,211 82	2,887 00	4,216 89
New York & Long Island	2,703 06	52,644 60	3,027 74	9,168 94
Ocean Electric	8 50	18,889 72	191 43	4,869 24
New York & North Shore		3,523 60	1,870 35	2,239 26
Manhattan & Queens, Receivers	150 22	5,062 14	2,266 37	2,283 88
Total	\$19,108 60	\$148,166 40	\$24,206 79	\$59,636 06
RICHMOND AND OTHER SURFACE				
Richmond Light & R. R.	\$92 88	\$41,441 87	\$1,991 29	\$5,832 35
Staten Island Midland	70 52	31,828 59	1,368 70	6,281 28
Southfield Beach	10	2,027 37		159 47
Total — Richmond	163 50	75,297 83	3,359 99	12,273 10
Manhattan Bridge 3-Cent Line		2,223 22	625 03	3,704 69
Bush Terminal		12,445 07		1,015 52
Van Brunt St. & Eric Basin		501 40		201 99
Marine				
Total — Misc. Brooklyn		15,169 69	625 03	4,922 20
Total	\$163 50	\$90,467 52	\$3,985 02	\$17,195 30
Grand total	\$573,642 75	\$5,809,468 15	\$403,911 79	\$906,365 50

* Depreciation. — Inasmuch as the definition of expenses, in the Uniform System of Accounts⁴ prescribed by this Commission, includes capital consumed in operation, the accounting order provides for a charge to operating expenses for the estimated depreciation accrued during each month, in addition to actual disbursements for repairs. Where a company has failed to make a charge for depreciation, a reference mark (*) has been placed against the totals of the maintenance groups and the grand total of operating expenses. Credit entries (Cr) indicate that the expenditures for maintenance have exceeded the estimated depreciation (including maintenance), the excess being drawn from (or charged against) the depreciation reserve.

¹ Other than cleaning and sanding track, and removal of snow, ice, and sand. ² Class A classification is used by corporations with annual operating revenues of more than \$500,000, and also by corporations associated with such Class A corporations, even though with operating revenues under \$500,000; Class B classification is used by corporations with annual operating revenues of more than \$100,000 but not more than \$500,000, except as modified above; Class C classification is used by corporations with annual operating revenues of not more than \$100,000 except as modified above. ³ Federal administration. ⁴ To cancel the 1918 debit for estimated back-time pay. ⁵ Maintenance is done under contract by the Transit Development Co. (a subsidiary of the B. R. T. Co.) for the operating companies of the B. R. T. system. The Transit Development

(A) Summary for all corporations by accounts of class C classification (the least detailed)

WAY AND STRUCTURES

Repairs of buildings and structures	Joint way and structures	Depreciation of way and structures	Total 1919	Total 1918	Increase 1919 over 1918	Accounting class of company ¹
\$458,254 11		Cr \$539,889 28	\$2,658,110 27	\$2,164,250 88	\$493,879 44	A
225,911 25	Cr \$63,465 70	Cr 146,548 36	1,499,086 17	988,822 18	510,263 99	—
232,342 86	63,465 70	Cr 193,340 92	1,159,024 10	1,175,408 65	D 16,384 55	—
111,581 76	*Cr 9,900 00	61,745 04	515,900 92	331,053 48	184,847 44	A
\$569,635 87	Cr \$9,900 00	Cr \$278,144 24	\$3,174,011 19	\$2,495,284 31	\$678,726 88	—
\$101,971 21		\$121,828 69	\$857,152 71	\$781,788 15	\$75,964 56	A
37,409 07		78,376 48	794,561 55	848,592 07	D 54,030 52	A
62 96			4,806 51	4,365 42	441 09	A
7,065 99		16,902 12	153,309 03	179,069 49	D 25,700 46	A
8,278 43		15,570 45	177,369 35	193,823 13	D 16,453 78	A
290 46		1,688 97	7,171 98	8,055 69	D 884 01	A
23,298 01		Cr 12,301 71	468,857 28	501,176 94	D 32,319 66	A
3,690 53		17,622 85	53,940 97	66,723 64	D 12,782 67	A
\$182,066 66		\$239,887 65	\$2,517,769 38	\$2,583,534 83	D \$65,765 45	—
\$98,611 48	*Cr \$20,525 82	\$423,124 37	\$1,771,135 32	\$1,401,618 57	\$369,516 75	A
6,010 34	*2,061 03		*89,426 35	*96,940 75	D 7,514 40	A
	12,487 21	(10)	*14,421 82	*11,587 89	D 2,833 93	B
39,448 19	*301 09		*233,555 07	*303,303 03	D 69,747 96	A
5,079 85	4,929 11		*39,269 21	*81,291 97	D 42,022 76	A
2,061 44	8,997 45		*271,856 31	*180,865 35	90,990 96	A
7,619 71	1,462 65		*45,692 71	*73,028 79	D 27,336 08	A
	4 66		*8,471 64	*10,763 02	D 2,291 38	A
\$156,831 01	\$9,717 38	\$423,124 37	\$2,473,828 43	\$2,159,399 37	\$314,429 06	—
\$78 82	\$1,652 98		*75,231 66	*95,246 04	D \$20,014 38	A
			*654 33	*3,702 49	D 3,048 16	A
41 86			*37,528 07	*34,717 10	2,810 97	A
11,648 61	*Cr 15,172 15		*314,627 02	*274,763 35	39,863 67	A
1,116 97	*7,584 80	(11)	*19,129 71	*53,795 05	D 14,665 34	A
\$12,886 26	Cr \$5,934 37		\$467,170 79	\$462,224 03	\$4,946 76	—
\$9,437 04	*\$130 54	\$87,411 11	\$208,152 99	\$219,636 94	D \$11,483 95	A
443 20	78 59	6,425 09	38,041 38	41,428 40	D 3,387 02	B
267 31	68 09	Cr 15,284 28	52,595 46	50,959 26	1,636 20	B
372 63		Cr 10,899 47	13,462 05	13,451 88	10 17	B
259 53		2,365 55	10,258 29	10,296 61	D 38 32	B
461 41	*Cr 145 01		*10,079 01	*21,709 50	D 11,630 49	B
\$11,241 12	\$132 21	\$70,048 00	\$332,569 18	\$357,482 59	D \$24,893 41	—
\$2,484 06			*\$51,842 45	*\$48,454 31	\$3,388 14	B
391 34			*39,940 43	*31,397 17	8,543 26	B
100 11			*2,287 05	*1,273 30	1,013 75	B
\$,971 61			94,069 93	81,124 78	12,945 15	—
187 00	Cr \$3,596 53	*\$1,440 00	4,583 41	5,270 65	D 687 24	B
		Cr 8,028 22	5,432 37	5,432 76	D 39	C
231 48		3,246 69	4,181 56	4,181 56	—	C
					—	C
418 48	Cr \$,596 63	Cr \$,341 63	14,197 34	14,884 97	D 687 63	—
\$3,393 99	Cr \$3,596 53	Cr \$3,341 53	\$108,267 27	\$96,009 75	\$12,257 52	—
\$638,254 91	Cr \$9,581 31	\$351,574 45	\$9,073,636 24	\$8,153,934 88	\$919,701 36	—

does not make any distinction between individual companies when performing maintenance work¹ under this contract, except that separation is made of work done on surface and elevated lines. Maintenance work is charged each month to each company in proportion to its car mileage, surface or elevated. The Transit Development receives as compensation a profit of 5 per cent on maintenance work, but actual cost for other disbursements.² The figures do not include maintenance of power plant and power plant equipment, which costs are included in charges by the Transit Development to railway companies on account of power.³ Includes Transmission-system repairs, Cr. \$1,355.82. ⁴ Includes tube cleaning, \$63,762.17. ⁵ Net of debits and credits. ⁶ Includes other operations, Cr. \$194.26. ⁷ Under order of the Commission in Case 1739, this company is amortizing during the term of the franchise all of the capital expenditures approved by the Commission. ⁸ Respondent does not separate depreciation between maintenance of way and structures and maintenance of equipment; it is here tabulated entirely under the latter. ⁹ This company is amortizing during the term of the franchise the capital expenditures on property which will revert to the City at the termination of the franchise, intangible capital, etc. Charges for depreciation are made at the rate of \$4,000 per annum, of which 36 per cent is for way and structures.

160 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

TABLE XIV. Expenses of street railway operation, 1919: (A) Summary

OPERATING STREET RAILWAYS	MAINTENANCE		
	Superintendence of equipment	Repairs of power equipment	Repairs of cars and locomotives
Interborough Rapid Transit.....	\$287,428 32	\$419,883 81	\$1,824,927 20
Rapid Transit (Subway div.).....	157,633 29	238,359 28	1,113,444 09
Manhattan (Elevated div.).....	129,792 08	124,524 53	711,433 11
Hudson & Manhattan ¹	11,417 29	128,182 67	216,026 10
Total.....	\$296,842 61	\$541,066 48	\$2,040,953 30
BROOKLYN RAPID TRANSIT ⁴			
New York Consolidated, Receiver.....	\$25,831 96	\$22 50	\$1,063,737 37
Brooklyn Heights.....	12,934 33		710,064 53
Bridge Operating.....			5,139 16
Brooklyn, Queens Co. & Sub.....	2,449 37		132,895 35
Coney Island & Brooklyn.....	2,873 58		157,197 49
Coney Island & Gravesend.....	104 73		5,584 49
Nassau Electric.....	8,121 09		443,801 57
South Brooklyn.....	722 44		63,996 86
Total.....	\$53,028 41	\$22 50	\$2,582,416 87
MANHATTAN SURFACE			
New York Railways, Receiver.....	\$97,058 32	\$6,981 74	\$674,537 86
Second Avenue, Receiver.....	2,764 00		58,554 49
Brooklyn & North River.....			
Third Avenue.....	5,661 39	451 04	142,560 21
Dry Dock, E. B'way & B.....	1,619 14	280 98	41,658 59
42d St., Manh. & St. N. Ave.....	3,324 01	1,298 31	79,120 63
Belt Line.....	1,102 72	7 17	29,967 13
Mid-Croastown.....	176 57		5,672 83
Total.....	\$111,706 15	\$8,879 24	\$1,032,071 74
BRONX SURFACE			
N. Y. City Interborough.....	\$1,681 86	\$23 71	\$55,225 45
Pelham Park & City Island.....	90 55		3,104 39
Southern Boulevard.....	550 94	20 11	15,353 96
Union.....	6,047 24	1,488 25	169,259 68
Westchester Electric.....	1,621 05	46 15	46,211 40
Total.....	\$9,991 64	\$1,578 22	\$289,154 88
QUEENS SURFACE (EXCL. B. R. T.)			
New York & Queens County.....	\$9,819 00	\$358 43	\$86,727 43
Long Island Electric.....	1,841 49	89 35	15,687 23
New York & Long Island.....	1,971 02	8,652 68	19,795 81
Ocean Electric.....			18,181 52
New York & North Shore.....		4,013 79	11,554 81
Manhattan & Queens, Receivers.....	2,229 80		15,598 48
Total.....	\$15,861 31	\$13,614 25	\$167,545 33
RICHMOND AND OTHER SURFACE			
Richmond Light & R. R.....	\$2,300 76	\$117 56	\$37,848 30
Staten Island Midland.....	1,904 31	4 00	26,837 75
Southfield Beach.....	38 40		178 23
Total—Richmond.....	\$4,243 47	\$121 56	\$64,864 28
Manhattan Bridge 3-Cent Line.....			5,845 16
Bush Terminal.....			5,894 48
Van Brunt St. & Erie Basin.....			3,712 28
Marine.....			
Total—Misc. Brooklyn.....			\$15,451 98
Total.....	\$4,243 47	\$121 56	\$79,316 20
Grand total.....	\$493,673 50	\$565,282 25	\$6,191,468 32

¹ Credit entries (Cr) indicate that the expenditures for maintenance have exceeded the estimated depreciation (including maintenance), the excess being drawn from the depreciation reserve.

² To cancel the 1918 debit for back-time pay.

³ Federal administration.

⁴ See note 5 on first double page of this table.

⁵ Includes a credit of \$7,701.52 reported as "excess of rent of shop facilities over expenses".

⁶ "Other operations."

STREET RAILWAY COMPANIES

161

(for all corporations by accounts of class C classification (the least detailed)) — Continued

of Equipment

Repairs of electric equipment of cars and locomotives	Miscellaneous equipment expenses	Maintaining joint equipment	Depreciation of equipment †	Total 1919	Total 1918	Increase 1919 over 1918
\$1,868,641 87 770,217 54 486,424 29 29,340 55	\$500,380 03 226,512 49 273,807 54 46,753 03	..... ..... ..... Cr \$23,650 00	Cr \$435,083 85 Cr 238,527 90 Cr 296,555 35 63,271 92	\$3,769,114 94 2,317,638 79 1,441,476 15 471,341 56	\$3,811,973 45 1,375,363 86 1,436,610 59 312,069 50	\$247,141 46 943,275 63 4,865 56 150,272 06
\$1,297,982 38	\$547,073 06	Cr \$23,650 00	Cr 471,811 33	\$4,230,466 50	\$3,124,042 95	\$1,106,413 55
\$448,061 87 346,371 22 1,761 06 64,746 59 76,593 98 2,667 30 216,545 72 21,927 27	\$356,059 67 153,268 10 337 25 36,236 48 42,782 92 1,572 59 120,447 76 Cr * 5,731 28	..... Cr \$1,216 32 Cr 230 08 Cr 271 35 Cr 10 09 Cr 764 20 Cr 7 96	Cr \$408,763 71 Cr 637,396 63 Cr 121,303 26 Cr 148,826 56 Cr 4,534 95 Cr 421,226 76 Cr 31,704 41	\$1,484,949 66 584,135 34 7,237 46 114,785 45 130,330 06 5,384 07 366,925 09 49,202 92	\$1,172,682 19 623,856 77 7,881 40 134,027 92 142,420 19 6,047 66 392,218 27 60,862 78	\$312,267 47 D 39,721 43 D 643 94 D 19,243 47 D 12,090 13 D 663 59 D 25,293 18 D 11,650 86
\$1,178,665 00	\$704,943 55	Cr \$2,500 00	Cr \$1,773,626 28	\$2,742,950 05	\$2,539,967 18	\$202,982 87
\$691,910 10 17,573 41 58,674 83 14,272 39 30,867 41 10,443 12 1,399 34	\$162,855 08 6,893 63 36,133 93 5,400 14 11,276 03 3,923 19 565 08	* Cr \$84 60 34,348 41	Cr \$393,152 64	\$1,239,965 86 6,893 63 34,348 41 243,481 40 63,230 24 125,886 39 45,443 33 7,813 82	\$982,388 15 73,679 29 37,481 59 224,613 90 45,324 16 113,621 65 53,164 57 9,047 23	\$257,597 71 D 39,721 43 D 1,133 18 D 18,867 50 17,896 08 12,264 74 D 7,721 24 D 1,233 41
\$825,140 60	\$327,046 08	\$34,263 81	Cr \$393,152 64	\$1,845,954 98	\$1,539,330 54	\$306,624 44
\$30,748 55 763 93 5,807 03 64,141 51 18,005 36	\$2,312 11 296 62 752 57 15,428 27 2,308 19	..... ..... ..... ..... .....	..... ..... ..... ..... .....	* \$79,991 68 4,255 40 22,494 61 256,364 95 \$14,279 34	* \$50,515 80 4,496 06 16,202 95 215,639 40 54,154 70	\$29,475 88 D 240 57 6,281 66 40,725 55 28,316 79
\$109,466 38	\$21,097 76	.....	\$14,279 34	\$445,568 22	\$341,008 91	\$104,559 31
\$50,533 81 12,622 89 15,947 80 10,950 77 5,277 82 4,940 48	\$11,663 73 2,601 00 2,534 73 45 410 36 1,562 35	..... ..... ..... ..... ..... .....	Cr \$20,833 74 4,199 37 12,450 24 Cr 13,426 99 1,182 73	\$138,766 66 38,041 38 61,361 37 15,705 75 22,439 51 24,331 11	\$146,424 63 41,428 40 50,452 47 15,663 88 16,065 29 24,457 24	D \$7,655 97 D 3,387 02 1,908 90 11 87 6,374 22 D 126 13
\$101,273 66	\$18,772 62	.....	Cr \$16,419 39	\$300,647 78	\$303,521 91	D \$2,874 13
\$25,181 11 17,333 94 20 68 42,535 73 2,918 84 4,226 53 7,856 37	\$2,018 78 1,132 43 5,151 21 198 00 78 03 \$78 03	..... ..... ..... ..... Cr \$208 97 Cr 208 97	\$13,300 90 13,405 96 26,706 89 2,560 00 7,121 64 Cr 712 23 4,336 53 31,745 71	\$80,767 41 59,618 42 237 31 140,683 14 11,313 03 13,094 15 3,000 00 4,336 53 31,745 71	\$51,455 57 43,630 75 155 85 96,248 17 10,640 42 13,062 36 3,000 00 292 11 26,994 89	\$29,311 84 15,987 67 81 46 45,580 97 672 61 31 79 4,044 42 4,748 82
\$49,791 10	\$3,427 24	Cr \$208 97	\$35,676 25	\$172,366 85	\$122,237 06	\$50,129 79
\$3,562,319 12	\$1,522,370 31	\$7,904 84	Cr \$2,605,064 05	\$9,737,944 38	\$7,970,128 55	\$1,767,815 83

† See note 11 on preceding double page.

* Amounts representing the depreciation element are included in the charges made by the Manh. Bridge 3-Cent to the B. & N. R. for maintenance of jointly used equipment. This amount is reserved by the former and charged to Income deductions by the latter. See also note 11 on preceding double page.

* See page 158.

162 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIV. Expenses of street railway operation, 1919: (A) Summary for

OPERATING STREET RAILWAY	TRANSPORTATION			
	Power-plant labor	Sub-station labor	Fuel for power	Other power supplies and expenses
Interborough Rapid Transit.....	\$802,752 69	\$899,766 33	\$4,063,852 47	\$184,166 22
Rapid Transit (Subway div.).....	438,875 95	212,183 65	2,027,643 56	114,341 19
Manhattan (Elevated div.).....	363,876 74	87,582 68	2,036,208 91	69,815 03
Hudson & Manhattan ¹	186,171 15	33,248 42	461,227 47	19,934 12
Total.....	\$988,923 84	\$333,014 75	\$4,525,079 94	\$204,090 35
BROOKLYN RAPID TRANSIT ²				
New York Consolidated, Receiver.....	\$3,786 13	\$3,616 31		\$51 66
Brooklyn Heights.....				
Bridge Operating.....				
Brooklyn, Queens Co. & Sub.....				
Coney Island & Brooklyn.....				
Coney Island & Gravesend.....				
Nassau Electric.....				
South Brooklyn.....				
Total.....	\$3,786 13	\$3,616 31		\$51 66
MANHATTAN SURFACE				
New York Railway, Receiver.....	\$14,538 54	\$79,153 06		\$6,719 50
Second Avenue, Receiver.....				
Brooklyn & North River.....				
Third Avenue.....		24,304 66		1,332 60
Dry Dock, E. B'way & B.....		1,235 85		355 58
42d St., Manh. & St. N. Ave.....		347 33		204 37
Belt Line.....		966 69		313 99
Mid-Crosstown.....		630 92		
Total.....	\$14,583 54	\$106,638 51		\$8,926 04
BRONX SURFACE				
N. Y. City Interborough.....				
Pelham Park & City Island.....		\$376 64		\$189 87
Southern Boulevard.....				
Union.....		14,486 72		1,252 15
Westchester Electric.....		7,293 25		242 59
Total.....		\$22,156 61		\$1,684 61
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County.....		\$13,056 37		\$539 26
Long Island Electric.....		2,370 32		139 63
New York & Long Island.....	\$13,465 75	1,794 84	\$34,688 39	936 07
Ocean Electric.....				
New York & North Shore.....	14,837 50	1,140 95	37,358 51	840 41
Manhattan & Queens, Receivers.....				
Total.....	\$28,303 25	\$18,362 48	\$72,046 90	\$2,455 37
RICHMOND AND OTHER SURFACE				
Richmond Light & R. R.....				
Staten Island Midland.....	\$42 00	\$4,150 54		\$1,023 42
Southfield Beach.....				
Total — Richmond.....	42 00	4,150 54		1,023 42
Manhattan Bridge 3-Cent Line.....				
Bush Terminal.....				
Van Brunt St. & Erie Basin.....				
Marine.....		1,414 02		
Total — Misc. Brooklyn.....		1,414 02		
Total.....	\$42 00	\$5,564 56		\$1,023 42
Grand total.....	\$1,035,593 76	\$489,353 22	\$4,597,126 84	\$218,231 45

¹ Several items in this column include purchases of power from other operating railways, which report offsetting operating revenue items in Table XIII under "Sale of power". To this extent the total expenditures shown include an element that is not additional or new expense to the street railways of the city as a whole.

² Federal administration.

all corporations by accounts of class C classification (the least detailed) — Continued

EXPENSES — OPERATION OF POWER PLANT

Storage-battery maintenance	Power purchased ¹	Power exchanged — balance (incl. other operations)	Total 1919	Total 1918	Increase 1919 over 1918
	\$13,491 47		\$5,364,019 18	\$5,515,930 40	\$2,048,088 78
	13,412 48	\$650,640 30	3,457,097 13	1,986,508 54	1,470,588 59
	78 99	Cr 650,640 30	1,906,922 05	1,329,421 86	577,500 19
	328 00	* Cr 106,958 13	* 583,951 04	* 524,215 41	69,735 63
	\$13,819 47	Cr \$106,958 13	\$5,957,970 22	\$3,840,145 81	\$2,117,824 41
	\$3,106,640 36		\$3,114,094 48	\$2,213,243 16	\$900,851 32
	989,799 33		989,799 33	749,780 82	240,018 51
	39,695 88		39,695 88	44,806 20	D 5,110 32
	177,982 82		177,982 82	157,161 19	20,821 63
	243,114 62		243,114 62	197,663 33	45,451 29
	9,777 94		9,777 94	8,362 75	1,415 19
	801,535 84		801,535 84	659,556 93	141,978 91
	76,623 21		76,623 21	77,913 64	D 1,290 43
	\$5,445,170 02		\$5,452,624 12	\$4,108,488 02	\$1,344,136 10
	\$829,090 73	* Cr \$70,636 61	\$858,865 22	\$676,273 99	\$182,591 23
	28,813 83	42,186 23	71,000 06	86,305 44	D 15,305 38
	31,410 23		31,410 23	33,648 49	D 2,238 26
	728,125 19	6,431 81	760,194 26	828,691 73	D 68,497 47
9,789 52	55,503 64		66,884 50	72,825 50	D 5,940 91
3,530 80	141,472 81		145,555 31	152,275 04	D 46,719 73
6,226 54	41,730 21		49,237 43	91,191 95	D 41,954 52
3,276 37	3,466 46		7,373 75	14,957 03	D 7,583 28
\$22,823 23	\$1,850,618 10	Cr \$22,018 57	\$1,990,520 85	\$1,996,169 17	D \$5,648 32
	\$88,593 04		\$88,593 04	\$98,030 75	D \$7,437 71
\$1,717 96	2,273 00		4,557 47	7,852 93	D 3,295 46
	30,493 31		30,493 31	32,839 00	D 2,345 69
	414,098 50	Cr \$99,530 66	330,306 81	373,780 70	D 43,453 89
	99,184 60	Cr 21,618 83	85,101 61	85,963 13	D 861 52
\$1,717 96	\$634,642 45	Cr \$121,149 39	\$539,052 24	\$596,466 51	D \$57,414 27
	\$142,008 48		\$155,601 11	\$163,152 31	D \$7,551 20
	35,873 40		38,383 35	40,705 70	D 2,322 35
	108,710 39		159,566 44	133,065 21	26,530 23
	21,256 56		21,256 56	26,104 20	D 4,847 64
	371 78		54,549 15	45,322 31	9,226 84
	50,435 21	\$822 47	51,257 68	54,331 96	D 3,074 28
	\$358,652 82	\$822 47	\$480,643 29	\$462,681 66	\$17,961 60
		* \$62,445 69	\$62,445 69	\$72,503 69	D \$10,058 00
	\$62,384 48		67,600 44	79,958 47	D 12,358 03
	869 42		869 42	923 82	D 54 40
	65,525 90	68,445 69	130,915 55	153,386 98	D \$2,470 43
	19,074 07		19,074 07	18,562 56	511 51
	5,404 73		5,404 73	5,301 00	103 73
	9,557 26		9,557 26	8,187 05	1,370 21
	1,498 78		2,912 80	6,690 15	D 3,777 35
	36,531 84		56,948 86	38,740 78	D 1,791 90
	\$98,788 74	\$62,445 69	\$167,864 41	\$192,126 74	D \$24,262 33
\$24,541 19	\$3,410,686 60	Cr \$186,857 93	\$14,588,675 13	\$11,196,077 94	\$3,392,597 19

¹ Includes Other operations — Cr \$91,524.13; and Cr \$13,200 to cancel the 1918 debit for estimated back-time pay.

² Excludes power charged to Hudson Terminal Buildings.

³ See note 5 on first double page of this table.

⁴ Composed of Other operations — Cr, \$22,014.94; and Power exchanged — Cr, \$48,621.67.

⁵ Consists of power purchased from light and power department of respondent plus joint expense

164 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIV. Expenses of street railway operation, 1919: (A) Summary for all

OPERATING STREET RAILWAYS	TRANSPORTATION		
	Superintend- ence of transportation	Conductors, motormen and trainmen	Miscellaneous transportation expenses
Interborough Rapid Transit.....	\$436,097 63	\$6,577,646 49	\$5,483,448 35
Rapid Transit (Subway div.).....	223,449 66	3,107,720 30	2,974,905 71
Manhattan (Elevated div.).....	253,647 95	3,469,926 39	2,448,542 64
Hudson & Manhattan ¹	87,028 86	437,658 14	660,793 10
Total.....	\$573,126 49	\$7,015,304 63	\$6,084,241 45
BROOKLYN RAPID TRANSIT			
New York Consolidated, Receiver.....	\$354,974 86	\$3,372,642 32	\$1,592,343 19
Brooklyn Heights.....	345,659 39	2,644,049 10	333,932 37
Bridge Operating.....	13,116 64	68,076 36	23,707 45
Brooklyn, Queens Co. & Sub.....	75,559 01	477,096 96	61,999 61
Coney Island & Brooklyn.....	33,176 15	535,006 34	71,178 70
Coney Island & Gravesend.....	3,612 21	22,703 48	2,111 91
Nassau Electric.....	214,063 04	1,606,874 10	176,969 83
South Brooklyn.....	51,206 68	197,573 15	32,551 72
Total.....	\$1,039,355 96	\$7,926,020 81	\$2,334,854 78
MANHATTAN SURFACE			
New York Railways, Receiver.....	\$410,633 83	\$3,303,018 51	\$716,639 16
Second Avenue, Receiver.....	24,951 68	255,650 72	55,598 50
Brooklyn & North River.....	19,609 83	97,338 98	12,329 33
Third Avenue.....	45,894 74	553,363 32	95,774 22
Dry Dock, E. B'way & B.....	16,546 83	164,253 73	36,957 07
42d St., Manh. & St. N. Ave.....	40,350 23	321,458 36	74,337 59
Belt Line.....	20,945 82	134,170 17	21,855 72
Mid-Crownston.....	2,123 50	21,229 63	2,515 50
Total.....	\$581,046 46	\$4,850,383 41	\$1,016,007 18
BROOKLYN SURFACE			
N. Y. City Interborough.....	\$18,153 32	\$312,576 36	\$32,515 99
Pelham Park & City Island.....	2,659 32	8,038 37	4,276 79
Southern Boulevard.....	8,322 80	63,177 04	9,580 54
Union.....	84,718 30	768,902 51	98,703 94
Westchester Electric.....	18,141 61	183,983 12	20,146 22
Total.....	\$131,906 35	\$1,231,686 80	\$165,233 48
QUEENS SURFACE (EXCL. B. R. T.)			
New York & Queens County.....	\$68,109 45	\$422,149 04	\$47,048 00
Long Island Electric.....	17,587 98	64,814 14	17,810 24
New York & Long Island.....	26,557 46	127,637 91	21,209 50
Ocean Electric.....	2,345 15	35,019 45	12,819 11
New York & North Shore.....	1,470 00	31,093 65	4,823 01
Manhattan & Queens, Receivers.....	14,178 24	83,463 23	10,562 50
Total.....	\$128,148 28	\$764,676 42	\$114,302 36
RICHMOND AND OTHER SURFACE			
Richmond Light & R. R.....	\$21,062 02	\$133,566 94	\$33,795 74
Staten Island Midland.....	17,637 49	117,540 13	14,544 81
Southfield Beach.....	118 00	2,379 00	29 20
Total — Richmond.....	\$38,818 11	\$253,486 07	\$48,369 75
Manhattan Bridge 3-Cent Line.....	13,676 23	40,761 53	8,945 11
Bush Terminal.....	1,800 00	28,239 45	45,748 46
Van Brunt St. & Erie Basin.....	.....	19,322 30	5,614 96
Marine.....	765 00	4,420 13	420 11
Total — Misc. Brooklyn.....	\$16,241 23	\$82,743 41	\$97,788 64
Total.....	\$55,069 34	\$346,230 08	\$309,098 42
Grand total.....	\$2,508,731 90	\$22,134,383 15	\$6,813,727 67

¹ Federal administration.

STREET RAILWAY COMPANIES

165

corporations by accounts of class C classification (the least detailed) — Continued

EXPENSES — OPERATION OF CARS

Joint operation of cars, Dr.	Joint operation of cars, Cr.	Total 1919	Total 1918	Increase 1919 over 1918	Accounting class of company ¹
\$245,417 58	\$245,417 58	\$12,457,198 47	\$9,157,158 79	\$3,330,035 68	A
245,417 52	245,417 52	6,070,658 07	3,939,398 87	2,131,271 20	—
156,250 00		6,416,534 40	5,217,769 92	1,198,764 48	A
		1,341,730 10	849,301 94	392,428 16	
\$301,667 52	\$245,417 52	\$13,728,923 57	\$10,006,458 73	\$3,722,463 84	—
		\$4,219,960 37	\$3,681,640 90	\$1,538,319 47	A
\$11,921 54		3,325,632 40	2,629,844 93	695,777 47	A
		103,900 45	89,146 16	14,754 29	A
	\$18,734 04	585,920 54	496,054 66	97,865 88	A
		688,361 19	549,679 88	138,681 31	A
		28,427 60	23,650 18	4,777 42	A
6,812 50		2,006,708 47	1,566,161 89	440,546 58	A
		331,330 55	296,341 24	34,989 31	A
\$18,734 04	\$18,734 04	\$11,300,231 57	\$8,334,519 84	\$2,965,711 73	—
		\$4,430,281 50	\$3,593,810 82	\$836,470 68	A
		326,300 90	298,127 16	38,073 74	A
\$676 57		129,954 71	100,079 82	29,874 89	B
		664,932 28	612,969 30	50,962 98	A
		217,787 62	167,606 22	50,181 40	A
		436,146 18	397,991 09	38,155 09	A
		176,971 71	205,726 92	D 28,755 21	A
		25,868 72	33,227 22	D 7,358 50	A
\$676 57		\$6,448,113 62	\$5,410,538 55	\$1,037,575 07	—
		\$263,244 57	\$212,578 42	\$50,666 15	A
		14,964 38	16,955 10	D 1,990 72	A
		81,080 98	65,627 44	15,453 54	A
		917,324 75	880,333 89	36,990 86	A
		222,270 95	188,252 41	34,018 54	A
		\$1,528,885 63	\$1,343,747 26	\$185,138 37	—
		\$535,306 49	\$398,281 67	\$137,024 82	A
		100,212 36	72,150 44	28,061 92	B
		175,804 87	110,503 26	64,801 61	B
		50,113 71	37,349 44	12,764 27	B
		37,985 66	33,362 30	4,623 36	B
		106,303 97	78,807 88	29,396 09	B
		\$1,007,127 06	\$730,454 99	\$276,672 07	—
		\$178,434 73	\$126,593 57	\$51,831 16	B
		149,722 43	115,159 06	34,563 35	B
		2,527 40	1,702 98	824 42	C
	\$578 70	\$30,674 66	\$43,456 63	\$7,118 93	—
		62,804 17	41,471 08	21,333 09	B
		75,787 91	71,158 54	4,629 37	C
		24,937 26	23,379 07	1,558 19	C
		5,606 24	4,067 06	1,539 18	C
	\$78 70	169,134 58	140,106 75	29,028 83	—
	\$578 70	\$409,809 14	\$333,561 38	\$116,247 76	—
\$321,078 13	\$264,730 26	\$34,513,089 59	\$26,209,280 75	\$8,303,808 84	—

¹ Back-time pay.

166 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIV. Expenses of street railway operation, 1919: (A) Summary for all

OPERATING STREET RAILWAYS	INJURIES AND DAMAGES		
	Total 1919	Total 1918	Increase 1919 over 1918
Interborough Rapid Transit.....	\$784,055 01	\$688,496 01	\$75,559 00
Rapid Transit (Subway div.).....	446,917 96	390,482 51	56,435 45
Manhattan (Elevated div.).....	317,137 05	298,013 50	19,123 55
Hudson & Manhattan ¹	22,789 66	16,174 31	6,615 35
Total.....	\$786,844 67	\$704,670 32	\$82,174 35
BROOKLYN RAPID TRANSIT			
New York Consolidated, Receiver.....	\$492,390 53	\$284,434 11	\$207,956 42
Brooklyn Heights.....	448,066 85	377,962 02	70,104 36
Bridge Operating.....	3,636 91	7,492 44	D 3,855 53
Brooklyn, Queens Co. & Sub.....	90,976 02	71,135 96	19,840 06
Coney Island & Brooklyn.....	142,113 71	119,061 99	23,051 72
Coney Island & Gravesend.....	3,636 67	9,001 44	D 5,364 77
Namau Electric.....	\$281,917 19	\$242,390 33	\$39,526 86
South Brooklyn.....	45,282 06	36,534 42	8,697 64
Total.....	\$1,508,319 47	\$1,148,062 71	\$360,256 76
MANHATTAN SURFACE			
New York Railways, Receiver.....	\$941,850 67	\$835,883 75	\$105,966 92
Second Avenue, Receiver.....	58,360 14	56,516 78	1,843 36
Brooklyn & North River.....	15,346 01	16,281 47	D 935 46
Third Avenue.....	177,077 10	164,430 40	12,646 70
Dry Dock, E. B'way & B.....	36,961 09	36,634 50	326 59
42d St., Manh. & St. N. Ave.....	82,742 27	117,443 75	D 34,701 48
Belt Line.....	44,647 43	37,459 74	7,177 69
Mid-Crosstown.....	3,037 52	4,817 01	D 1,809 49
Total.....	\$1,360,022 23	\$1,269,507 40	\$90,514 83
BRONX SURFACE			
N. Y. City Interborough.....	\$77,576 76	\$45,868 11	\$31,708 65
Pelham Park and City Island.....	3,560 06	366 34	3,193 74
Southern Boulevard.....	26,148 44	26,538 02	D 389 58
Union.....	274,671 53	293,902 51	D 19,231 01
Westchester Electric.....	41,919 86	39,291 00	2,658 86
Total.....	\$423,906 67	\$405,966 01	\$17,940 66
QUEENS SURFACE (EXCL. B. R. T.)			
New York & Queens County.....	\$99,567 69	\$149,193 05	D \$49,627 36
Long Island Electric.....	22,109 54	12,913 89	9,195 65
New York & Long Island.....	31,148 47	26,296 97	4,851 50
Ocean Electric.....	6,063 71	3,540 93	2,522 78
New York & North Shore.....	6,508 05	6,288 15	219 91
Manhattan & Queens, Receivers.....	14,956 74	14,560 77	395 97
Total.....	\$180,354 23	\$212,765 76	D \$32,411 53
RICHMOND AND OTHER SURFACE			
Richmond Light & R. R.....	\$52,891 37	\$36,344 27	\$16,550 10
Staten Island Midland.....	21,969 52	36,771 33	D 14,801 81
Southfield Beach.....	66 71	5 00	61 71
Total — Richmond.....	77,830 60	73,120 60	4,710 00
Manhattan Bridge 3-Cent Line.....	1,179 25	428 30	750 95
Bush Terminal.....	.....	.....	.....
Van Brunt St. & Erie Basin.....	1,361 80	381 50	1,120 30
Marine.....	.....	.....	.....
Total — Misc. Brooklyn.....	\$2,741 06	\$69 80	\$1,931 26
Total.....	\$90,571 65	\$73,930 40	\$16,641 25
Grand total.....	\$4,340,018 92	\$3,814,902 60	\$525,116 32

¹ Includes joint general expense, Cr., \$34,560.31.

² Federal administration.

³ Includes charges concurrently credited to Employer's Liability Reserve made on the basis of ultimate liability (as estimated at time of accident to employee).

⁴ Includes joint general expense Cr., \$5,000.

corporations by accounts of class C classification (the least detailed) — Continued

TRAFFIC EXPENSES			GENERAL AND MISCELLANEOUS EXPENSES			
Total 1919	Total 1918	Increase 1919 over 1918	Administration	Insurance	Miscellaneous expenses of general management (including relief department and pensions)	General amortization
\$3,616 57	\$174 57	\$3,448 00	\$656,951 71	\$92,830 84	\$245,032 93	
934 01	47 27	886 74	1,311,880 75	41,342 28	128,484 88	
2,632 56	127 30	2,555 26	345,070 96	51,488 56	116,548 05	
	1,617 78	D 1,617 78	93,776 48	2,657 05	35,709 36	
\$3,616 57	\$1,792 35	\$1,824 22	\$750,728 19	\$95,487 89	\$283,742 29	
	\$56 01	D \$56 01	\$207,577 72	\$50,176 25	\$78,729 51	
	34 91	D 34 91	111,164 17	21,073 86	51,507 97	
			5,000 00	967 31	261 00	
	6 97	D 6 97	21,424 18	3,759 26	8,812 10	
\$373 80	495 35	D 121 55	30,196 18	8,705 94	15,490 98	
	0 47	D 0 47	1,858 41	250 24	913 84	
	23 04	D 23 04	67,748 29	15,456 71	29,701 01	
	3 62	D 3 62	11,016 08	6,774 58	4,442 88	
\$373 80	\$620 37	D \$246 57	\$455,987 03	\$110,164 15	\$189,862 29	
			\$434,113 89	\$21,427 48	\$114,327 47	
			32,635 71	8,218 27	1,018 99	
			1,294 43	3 75	877 12	
			60,745 31	29,453 48	29,857 49	
			13,383 26	3,362 63	2,563 75	
			31,840 19	1,723 06	9,872 81	
			17,604 94	3,732 59	3,326 53	
			1,424 48	6 22	609 79	
			\$593,042 21	\$67,928 08	\$102,453 98	
			\$14,103 45	\$632 29	\$3,182 49	
			533 26	28 59	402 75	
			3,328 17	658 80	2,215 45	
			62,285 98	6,444 08	16,586 22	
			15,532 87	1,100 77	4,599 97	
			\$95,793 73	\$8,864 53	\$26,986 89	
			\$37,624 33	\$9,586 62	\$6,787 40	
			6,356 70	1,341 49	822 07	
			10,309 62	1,878 06	1,890 09	
\$26 75		\$26 75	263 39	363 93		
	\$36 57	D 36 57	12,153 95	1,782 90	1,202 33	
251 80	309 94	D 58 14	14,167 09	5,939 35	1,088 85	
\$278 55	\$346 51	D \$67 96	\$90,907 08	\$20,892 95	\$11,790 73	
\$504 82	\$23 56	\$481 26	\$19,783 53	\$11,269 33	\$1,895 87	
1,548 06	3,151 50	D 1,603 42	14,599 69	9,139 74	563 70	
			550 09	348 83	30 05	
\$1,052 80	\$1,178 06	D 1,125 26	\$4,843 31	\$9,757 90	\$2,489 62	
15 00	70 83	D 55 83	\$9,727 74	1,638 74	613 18	\$6,380 00
			23,687 26	384 96	2,236 72	2,040 00
			6,764 00	2,083 65	1,456 44	
			352 00	285 69	487 73	
15 00	70 83	D 55 83	40,631 00	4,393 04	4,794 97	8,430 00
\$2,067 90	\$3,245 33	D \$1,177 93	\$75,464 31	\$25,150 94	\$7,283 69	\$8,420 00
\$6,336 82	\$6,005 06	\$331 76	\$2,051,922 55	\$328,488 54	\$682,119 87	\$8,420 00

* Includes joint general expense, Dr. \$61.50.

* Includes a credit of \$9,317.46.

* Includes rent, \$558.49.

* Includes joint general expense, \$2,167.34.

168 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIV. Expenses of street railway operation, 1919: (A) Summary for all

OPERATING STREET RAILWAYS	GENERAL AND MISCEL.		
	General stationery and printing	Store and stable expense	Undistributed adjustments, balance
Interborough Rapid Transit.....	\$38,980 09	\$169,462 39	
Rapid Transit (Subway div.).....	15,915 79	87,943 16	
Manhattan (Elevated div.).....	17,034 30	81,509 23	
Hudson & Manhattan ²	12,825 71	15,324 80	Cr \$4,400 00
Total.....	\$45,775 80	\$184,777 19	Cr \$4,400 00
BROOKLYN RAPID TRANSIT			
New York Consolidated, Receiver.....	\$27,926 83	\$74,623 37	Cr \$1,450 26
Brooklyn Heights.....	14,241 73	37,244 75	Cr 684 19
Bridge Operating.....			
Brooklyn, Queens Co. & Sub.....	2,877 50	7,037 27	Cr 132 28
Coney Island & Brooklyn.....	3,487 31	8,287 44	Cr 158 98
Coney Island & Gravesend.....	353 68	307 34	Cr 7 11
Nassau Electric.....	8,868 48	23,401 73	Cr 434 60
South Brooklyn.....	1,655 46	2,121 74	Cr 54 75
Total.....	\$59,420 99	\$153,023 64	Cr \$2,922 17
MANHATTAN SURFACE			
New York Railways, Receiver.....	\$7,714 78	\$101,708 98	
Second Avenue, Receiver.....	677 19	4,570 51	Cr \$45 14
Brooklyn & North River.....	182 16		
Third Avenue.....	11,647 79	29,771 46	Cr 5,922 66
Dry Dock, E. B'way & B.....	596 77	1,642 44	Cr 5 10
42d St., Manh. & St. N. Ave.....	2,655 67	5,243 72	
Belt Line.....	1,036 44	1,820 64	Cr 3 43
Mid-Crosstown.....	100 23	36 20	
Total.....	\$24,611 03	\$144,793 95	Cr \$5,976 33
BRONX SURFACE			
N. Y. City Interborough.....	\$1,139 65	\$1,109 67	
Pelham Park & City Island.....	84 59	11 44	
Southern Boulevard.....	486 86	1,931 98	
Union.....	4,106 74	17,308 00	Cr \$1,222 87
Westchester Electric.....	757 65	688 51	Cr 1 43
Total.....	\$6,545 49	\$21,049 60	Cr \$1,224 30
QUEENS SURFACE (EXCL. B. R. T.)			
New York & Queens County.....	\$4,400 00	\$10,526 87	
Long Island Electric.....	634 35	538 27	
New York & Long Island.....	1,617 77	1,023 89	
Ocean Electric.....	13 97		
New York & North Shore.....	278 61		
Manhattan & Queens, Receivers.....	657 87	1,224 87	
Total.....	\$7,602 57	\$13,313 90	
RICHMOND AND OTHER SURFACE			
Richmond Light & R. R.....	\$1,118 50	\$1,374 30	Cr \$42 33
Staten Island Midland.....	468 45	975 38	
Southfield Beach.....	17 00		
Total — Richmond.....	1,603 95	2,349 68	Cr 48 33
Manhattan Bridge 3-Cent Line.....	247 37		22 40
Bush Terminal.....	3,545 88		
Van Brunt St. & Erie Basin.....	236 80		
Marine.....			
Total — Misc. Brooklyn.....	4,030 06		Cr 22 40
Total.....	\$5,634 00	\$2,349 68	Cr \$19 93
Grand total.....	\$149,589 88	\$510,307 96	Cr \$14,542 73

¹ See note 2 on first page of this table.

² Federal administration.

corporations by accounts of class C classification (the least detailed) — Concluded

LABORERS EXPENSES — Continued			GRAND TOTAL			Accounting class of company ¹
Total 1919	Total 1918	Increase 1919 over 1918	1919	1918	Increase 1918 over 1918	
\$1,197,817 96	\$975,374 81	\$221,843 65	\$226,533,398 40	\$19,113,336 36	\$7,119,990 04	A
585,546 86	478,571 95	106,994 91	14,377,898 99	9,159,183 18	5,218,716 81	—
611,651 10	496,802 36	114,848 74	11,855,427 41	9,954,154 18	1,901,273 23	—
158,893 40	300,873 04	D 41,979 64	*3,004,609 68	2,335,305 46	769,301 22	A
\$1,356,111 36	\$1,176,247 35	\$179,864 01	\$29,337,933 08	\$21,348,641 82	\$7,889,291 26	—
\$437,583 42	\$339,663 29	\$97,920 13	\$10,606,731 17	\$7,473,507 81	\$3,133,223 36	A
237,548 29	309,640 70	27,907 59	6,379,733 29	5,439,713 22	940,021 07	A
6,231 31	6,450 34	D 218 93	165,508 52	160,141 86	5,366 66	A
43,778 03	42,821 71	956 32	1,176,751 89	1,082,817 90	94,533 99	A
65,978 87	63,289 93	2,688 94	1,447,641 60	1,266,433 80	181,207 80	A
3,706 40	3,373 30	333 30	58,404 66	58,491 69	D 87 03	A
144,741 62	128,658 40	16,083 22	4,070,685 49	3,490,185 80	580,499 69	A
25,967 99	23,284 34	2,683 65	583,347 70	561,713 68	20,634 02	A
\$965,535 93	\$817,181 81	\$148,354 12	\$21,487,804 32	\$19,532,404 76	\$4,955,399 56	—
\$179,292 60	\$611,495 42	\$37,797 18	\$9,021,411 17	\$8,131,470 70	\$1,789,940 47	A
47,075 53	45,413 00	1,662 53	* 687,838 51	* 659,982 42	30,856 09	A
2,857 46	2,332 98	524 48	* 237,838 64	* 201,312 19	26,526 45	B
115,552 87	160,280 51	D 4,727 64	* 2,264,792 98	* 2,295,288 87	D 30,495 89	A
21,543 75	21,463 37	77 38	* 445,636 50	* 425,148 72	20,487 78	A
11,334 08	54,692 55	D 3,356 47	* 1,113,522 51	* 1,056,389 43	56,633 11	A
7,517 71	26,293 99	1,223 72	* 349,510 32	* 484,875 96	D 97,365 64	A
2,176 92	1,620 09	556 83	* 84,742 37	* 74,461 60	D 19,719 23	A
\$981,822 92	\$953,494 86	\$33,358 06	\$15,105,293 03	\$13,328,429 89	\$1,776,863 14	—
\$20,167 55	\$17,881 44	\$2,286 11	\$601,805 26	\$518,120 56	\$86,684 70	A
1,030 63	950 40	80 23	* 39,022 38	* 34,323 32	D 5,300 91	A
8,621 27	7,027 09	1,594 18	* 206,356 68	* 182,951 60	23,405 08	A
105,518 15	110,520 45	D 5,002 30	* 2,228,813 21	* 2,128,920 33	99,892 88	A
22,678 34	23,172 00	D 493 66	493,601 96	* 444,648 29	48,953 67	A
\$18,015 91	\$159,651 38	D 1,535 44	\$3,562,599 49	\$3,308,984 10	\$253,635 39	—
\$68,925 22	\$63,931 49	\$4,993 73	\$1,206,322 16	\$1,140,622 09	\$65,700 07	A
9,722 88	9,297 85	425 53	246,510 89	217,924 18	28,586 71	B
16,717 02	16,370 79	346 23	496,722 63	396,617 96	100,104 67	B
646 29	1,587 06	D 940 77	107,274 82	97,727 39	9,547 43	B
15,417 79	15,201 72	216 07	147,158 48	136,572 95	20,585 53	B
23,078 03	30,678 84	2,399 19	* 232,168 31	* 211,856 13	17,302 21	B
\$134,507 23	\$127,067 25	\$7,439 98	\$2,436,147 32	\$2,194,320 70	\$241,826 62	—
\$35,399 20	\$36,817 31	D \$1,418 11	\$462,278 67	\$572,192 22	\$90,086 45	B
25,746 96	29,970 63	D 4,223 67	369,046 28	340,038 93	29,007 35	B
945 97	661 62	284 35	* 6,933 83	* 4,722 57	2,211 26	C
62,092 13	67,449 66	D 5,357 45	338,358 81	716,953 72	121,305 09	—
18,629 43	11,863 50	6,765 93	117,598 36	88,307 34	29,291 02	B
31,804 82	26,085 96	5,708 81	131,613 98	121,040 64	10,573 34	C
10,540 89	9,238 72	1,302 17	53,778 77	48,367 90	5,410 87	C
1,125 42	891 42	234 00	13,979 99	11,970 74	2,009 25	C
62,190 58	48,079 63	14,110 94	316,071 10	289,686 62	27,884 48	—
\$134,282 69	\$115,529 18	\$18,753 51	\$1,155,229 91	\$986,640 34	\$168,589 57	—
\$3,726,306 07	\$3,349,071 83	\$376,234 24	\$75,985,007 15	\$60,699,401 61	\$15,285,605 54	—

¹ Back-time pay.

² Does not include \$80,341.63, general and miscellaneous expense of the H. & M. R.R. Co.

TABLE XIV. Expenses of street railway operation, 1919: (B)

NAME OF ACCOUNT	INTERBOROUGH RAPID	
	Subway division	Elevated division
MAINTENANCE OF WAY AND STRUCTURES		
Superintendence of way and structures.....	\$113,023 09	\$84,365 63
Ballast.....		
Ties.....	27,617 14	19,906 43
Rails.....	120,031 97	48,310 77
Rail fastenings and joints.....	30,308 69	28,198 81
Special work.....	5,370 99	15,024 95
Underground construction.....		
Roadway and track labor.....	358,836 03	254,480 89
Paving.....		
Miscellaneous roadway and track expenses.....	14,318 48	32,553 32
Cleaning and sanding track.....	3,867 04	2,176 05
Removal of snow, ice, and sand.....	2,266 35	1,209 97
Repairs of tunnels.....	206,654 11	35 93
Repairs of elevated structures and foundations.....	22,888 71	218,820 22
Repairs of bridges, trestles, and culverts.....	336 42	15,972 23
Repairs of crossings, fences, and signs.....		
Repairs of signals and interlocking systems.....	362,117 35	198,537 93
Telephone and telegraph repairs.....	23,415 21	16,070 46
Other miscellaneous way expenses.....	26,063 70	18,321 50
Pole and fixture repairs.....		
Underground conduit repairs.....	3,820 95	7,020 36
Transmission system repairs.....	10,649 70	1,850 86
Distribution system repairs.....	144,332 96	65,582 06
Miscellaneous electric line expenses.....	7,270 00	30,118 09
Repairs of buildings and structures.....	225,911 25	232,342 86
Power plant (including substation buildings).....	25,098 36	12,499 68
Other buildings and structures.....	200,812 89	219,843 18
Joint way and structures.....	Cr 63,465 70	63,465 70
Depreciation of way and structures.....	Cr 146,548 36	Cr 193,340 92
Total.....	\$1,499,086 17	\$1,159,024 10
MAINTENANCE OF EQUIPMENT		
Superintendence of equipment.....	\$157,633 29	\$129,792 03
Repairs of furnaces, boilers, and accessories.....	232,532 85	87,462 42
Repairs of steam engines.....	33,328 04	14,831 71
Repairs of power plant electric equipment.....	4,354 41	8,565 99
Repairs of miscellaneous power plant equipment.....	8,417 42	4,294 32
Repairs of substation equipment.....	9,726 56	9,370 09
Repairs of passenger and combination cars.....	1,105,483 09	706,970 55
Repairs of freight, express, and mail cars.....		
Repairs of locomotives.....		170 32
Repairs of service cars.....	7,961 00	4,342 24
Repairs of electric (motor) equipment of cars.....	770,217 54	498,424 29
Repairs of electric equipment of locomotives.....		
Repairs of shop machinery and tools.....	21,015 93	11,238 58
Shop expenses.....	198,581 34	258,130 56
Repairs of vehicles.....	2,051 43	1,799 73
Other miscellaneous equipment expense.....	4,863 79	2,638 67
Maintaining joint equipment.....		
Depreciation of equipment.....	Cr 238,527 90	Cr 296,555 35
Total.....	\$2,317,638 79	\$1,441,476 15

¹ Includes Culver "Elevated" of South Brooklyn Ry. and Norton's Point of same road, although down to March 17 classed in other tables with the B. R. T. elevated-subway division.

² Includes Yonkers Railway.

³ Includes "tube cleaning," \$42,520.32.

⁴ Includes "tube cleaning," \$93,762.17.

⁵ To cancel the 1918 debit for back-time pay.

STREET RAILWAY COMPANIES

171

Complete details for principal corporations or groups of companies

TRANSIT	Hudson & Manhattan (U. S. R. R. Adm.)	New York Consolidated, Receiver	B. R. T. surface lines ¹	New York Railways, Receiver	Third Avenue system ²
Total					
\$197,388 72	\$10,005 61	\$67,418 26	\$116,752 50	\$75,480 52	\$87,118 14
47,523 57	1,877 97	794 29	25,853 75	18 23	13,881 30
168,342 74	10,509 93	35,628 35	24,947 56	6,572 82	49,950 77
56,537 50	11,223 43	6,553 20	27,093 83	11,022 41	20,779 28
20,395 94	8,931 02	21,200 21	48,351 98	54,191 05	43,551 49
613,316 92	2,278 49	8,792 86	39,818 37	37,490 97	14,856 83
46,871 80	66,930 82	175,207 30	438,731 46	307,898 26	195,417 02
6,013 03	2,190 71	551 20	383,334 09	406,633 90	353,248 36
3,476 32	33,956 83	10,922 92	64,717 91	39,552 84	20,451 15
293,690 04	195 88	9,966 53	44,101 21	76,173 89	82,535 76
241,708 93	95,526 17	2,262 54	4,252 17	109,183 92	2,661 59
16,308 65	31,209 06	31,209 06	753 45	2,207 07	2,701 08
590,655 28	65,068 19	65,068 19	1,311 73	53 49	266 76
39,485 67	5,671 74	5,671 74	3,857 18	991 00	11,143 20
44,385 23	6,171 50	6,171 50	2,324 41	10,637 05	19,843 84
19,841 31	73,738 05	123,092 91	33,582 22	2,350 54	1,276 84
12,500 5	5,390 98	5,899 02	1,632 20	129,438 33	1,557 90
299,915 0	4,459 10	6,075 84	9,227 39	Cr 1 00	107,779 59
37,338 09	25,077 95	2,300 94	14,449 00	98,611 48	868 99
479,254 11	241 21	1,451 75	5,121 80	1,048 89	69,320 85
37,598 04	111,581 76	1,522 10	Cr 2,651 33	97,562 59	177 28
420,656 07	43,477 28	43,477 28	140,118 73	Cr 20,525 82	69,142 97
Cr 339,839 23	2,714 73	2,714 73	33,680 54	423,124 37	22,337 53
\$2,658,110 27	101,971 21	101,971 21	80,095 45	\$1,771,135 32	\$1,203,347 03
\$287,425 32	11,417 29	\$25,831 96	\$27,196 45	\$97,058 32	\$24,121 01
319,995 27	79,860 85	4,817 70	6,294 91	280 00	4,159 76
48,159 75	3,819 92	447,085 28	729,233 62	670,843 94	631,663 49
12,920 40	14,522 09	966 59	1,379 51	3,693 92	19,779 62
12,711 74	28,617 91	36,902 15	23,206 23	691,910 10	249,098 24
19,096 65	1,361 90	305,862 88	303,057 91	17,292 41	6,811 72
1,812,453 64	215,864 83	1,058,814 70	1,476,125 06	84,437 36	47,486 51
170 32	161 27	104 97	35,681 67	38,746 61	30,541 36
12,303 24	29,340 55	4,817 70	577 86	22,378 70	0 40
1,268,641 83	5,626 74	36,902 15	6,294 91	Cr 84 60	Cr 22,020 68
32,254 51	41,113 79	13,293 92	1,379 51	Cr 393,152 64	
456,711 90	12 50	0 72	22,535 98		
3,851 16	Cr 23,650 00	Cr 2,500 00	93 76		
7,502 46	63,271 92	Cr 408,753 71	Cr 1,364,882 57		
Cr 535,083 25	\$471,341 56	\$1,484,949 66	\$1,258,000 39	\$1,239,985 86	\$991,641 43

¹ Composed of Dr. \$15,393.99; Cr. \$35,730.55; and "other operations." Cr. \$194.26.² See note on Depreciation, Division A. Credit entries (Cr) indicate that the expenditures for maintenance have exceeded the estimated depreciation (including maintenance), the excess being drawn from the depreciation reserve.³ "Other operations."

172 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIV. Expenses of street railway operation, 1919: (B)

NAME OF ACCOUNT	INTERBOROUGH RAPID	
	Subway division	Elevated division
TRANSPORTATION EXPENSES — OPERATION OF POWER PLANT		
Power plant labor.....	\$438,875 95	\$363,876 74
Fuel for power.....	2,027,643 56	2,036,208 91
Water for power.....	24,541 09	14,413 17
Lubricants for power.....	16,315 33	5,044 61
Miscellaneous power plant supplies and expenses.....	57,591 70	40,169 66
Substation labor.....	212,183 65	87,582 68
Substation supplies and expenses.....	15,893 07	10,187 59
Power purchased.....	13,412 48	78 99
Power exchanged — balance.....	650,640 30	Cr 650,640 30
Other operations.....		
Storage-battery maintenance.....		
Total.....	\$3,457,097 13	\$1,906,922 05
TRANSPORTATION EXPENSES — OPERATION OF CARS		
Superintendence of transportation.....	\$233,449 68	\$252,647 95
Passenger motormen.....	659,772 35	862,636 07
Surface car conductors.....		
Elevated and subway trainmen ¹	2,447,947 85	2,607,290 22
Freight and express motormen and trainmen.....		
Miscellaneous car service employees.....	14,143 90	18,559 10
Miscellaneous car service expenses.....	228,471 98	121,182 45
Station employees.....	1,698,241 81	1,571,357 46
Station expenses.....	101,967 58	94,126 52
Car-house employees.....	490,744 64	278,460 96
Car-house expenses.....		
Operation of signal and interlocking systems.....	386,209 52	307,257 60
Operation of telephone and telegraph systems.....	14,199 83	14,561 20
Loss and damage.....		
Other transportation expenses.....	40,926 45	43,037 35
Joint operation of cars.....	Cr 245,417 52	245,417 52
Total.....	\$6,070,658 07	\$6,416,534 40
INJURIES TO PERSONS AND DAMAGES TO PROPERTY		
Claim department expense.....	\$38,742 12	\$25,828 08
Medical expense.....	15,131 04	10,087 36
Claims for injuries to employees.....	51,683 77	34,455 84
Other injuries and damages.....	239,525 00	156,751 53
Law expenses in connection with damages.....	98,898 15	87,661 64
Salaries and expenses of attorneys.....	86,920 12	77,510 71
Court costs and expenses.....	10,786 82	9,574 52
Law printing.....	635 19	566 41
Other expenses.....	3,543 90	2,362 60
Reserved.....		
Total.....	\$446,917 96	\$317,137 05

¹ See note 1 on first page of Div. B.

² Includes Yonkers Railway.

³ Includes Cr, \$13,200, to cancel 1918 debit for back-time pay.

STREET RAILWAY COMPANIES

173

Complete details for principal corporations or groups of companies — Continued

TRANSIT	Hudson & Manhattan (U. S. R. R. Adm.)	New York Consolidated, Receiver	B. R. T. surface lines ¹	New York Railways, Receiver	Third Avenue system ¹
Total					
\$802,752 69	\$186,171 15	\$3,786 13		\$14,538 54	
4,063,852 47	461,227 47				
28,954 26	7,531 67				
21,359 94	2,518 95				
97,761 26	7,816 74			3,611 54	\$12 11
299,766 33	33,248 42	3,616 31		79,153 06	56,856 88
26,080 66	2,066 77	51 66		3,107 96	4,237 43
13,491 47	323 00	3,106,640 38	\$2,338,529 64	829,090 73	721,704 11
	Cr 2,234 00			Cr 48,621 67	12,216 80
	*Cr 104,724 13			Cr 22,014 94	27,450 28
\$5,364,019 18	\$593,951 04	\$3,114,094 48	\$2,338,529 64	\$858,865 22	\$822,477 61
\$486,097 63	\$87,028 86	\$254,974 86	\$784,381 12	\$410,623 83	\$288,152 67
1,522,408 42	135,033 87	752,318 97	2,717,600 82	1,698,169 09	1,412,512 83
	102,826 64		2,641,365 72	1,609,849 42	1,298,796 95
5,055,238 07	200,097 63	1,620,323 35	57,334 64		
			137,077 31		
32,703 00	47,218 48	187,580 76	165,722 97	69,241 46	
349,654 43	16,451 18	151,222 73	218,213 49	196,879 84	118,827 94
3,269,599 27	333,823 37	902,712 04	41,817 86		89,432 17
196,094 10	28,292 75	81,871 49	36,487 52		1,968 97
769,205 60	129,498 76	89,715 47	187,151 65	371,556 15	1,203 80
	8,857 36	3,447 62	55,379 02	42,720 81	144,793 62
693,467 12	88,397 47	144,198 15	10,242 73		24,761 44
28,761 03	6,826 63	22,237 84	17,954 61	6,075 18	
			280 46		
83,963 80	1,727 10	9,307 09	9,261 28	30,465 72	49,015 48
	*56,250 00				
\$12,487,192 47	\$1,241,730 10	\$4,219,960 37	\$7,080,271 20	\$4,430,281 50	\$3,424,465 89
\$64,570 20	\$4,739 18	\$54,097 78	\$62,989 77	\$89,124 85	\$57,612 08
25,218 40	2,637 14	13,895 28	23,863 76	31,768 21	23,001 05
86,139 61	5,213 88	64,596 84	51,984 43	29,160 45	30,900 79
396,276 53	8,552 55	268,929 50	701,014 92	350,172 16	468,799 22
185,948 77	1,404 67	90,871 13	176,882 51	228,869 82	144,366 86
164,430 53	1,090 54	74,583 41	100,505 86	210,788 31	107,718 07
20,311 34	314 03	14,894 83	71,259 33	8,586 41	31,158 62
1,201 60		1,392 89	4,217 12	3,491 60	5,489 17
5,906 50	242 34		93 75	10,543 84	5,076 99
				208,214 84	115,597 73
\$764,055 01	\$22,789 66	\$492,390 53	\$1,015,928 94	\$941,850 67	\$945,653 82

¹ Includes conductors, guards, and other passenger trainmen, except motormen, who are shown separately.² Back-time pay.

TABLE XIV. Expenses of street railway operation, 1919: (B) Complete

NAME OF ACCOUNT	INTERBOROUGH RAPID	
	Subway division	Elevated division
TRAFFIC EXPENSES		
Advertising.....	\$934 01	\$2,682 56
Parks and other attractions.....		
Total.....	\$934 01	\$2,682 56
GENERAL AND MISCELLANEOUS		
Salaries and expenses of general officers.....	\$32,893 23	\$56,469 63
Salaries and expenses of general office clerks.....	175,164 34	157,515 79
General office supplies and expenses.....	51,161 79	46,277 11
General law expenses.....	57,221 73	50,248 09
Insurance.....	41,342 28	51,488 56
Relief department and pensions.....	11,915 88	16,645 53
Miscellaneous general expenses.....	116,569 00	99,902 52
Joint general expenses.....	Cr 34,560 34	34,560 34
General stationery and printing.....	15,915 79	17,034 30
Store expenses.....	87,943 16	81,509 23
Stable expenses.....		
Undistributed adjustments — balance.....		
Total.....	\$585,566 86	\$611,651 10
Grand total.....	\$14,377,898 99	\$11,855,427 41

¹ See note 1 on first page of Div. B.² Includes Yonkers Railway.

details for principal corporations or groups of companies — Concluded

TRANSIT	Hudson & Manhattan (U. S. R. R. Adm.)	New York Consolidated, Receiver	B. R. T. surface lines ¹	New York Railways. Receiver	Third Avenue system ²
Total					
\$3,616 57			\$373 80		
\$3,616 57			\$373 80		
\$119,362 86	\$34,452 42	\$24,255 75	\$58,326 57	\$64,488 82	\$80,454 08
332,680 13	53,626 71	102,692 00	111,438 70	214,300 48	104,156 75
97,438 90	2,210 68	55,656 82	48,331 76	49,633 74	23,540 88
107,469 82	3,486 67	24,973 15	35,312 28	105,690 85	33,494 89
92,830 84	2,657 05	50,176 25	59,987 90	21,427 48	48,923 28
28,561 41	9,236 71	58,752 95	69,945 49	27,699 92	15,180 66
216,471 52	9,099 01	19,976 56	41,187 29	86,657 55	65,865 93
	20,373 64		Cr 5,000 00		
32,950 09	12,825 71	27,926 83	31,494 16	7,714 78	23,398 27
169,452 39	15,324 80	64,602 34	67,844 45	77,555 13	35,315 18
		10,021 03	10,555 82	24,153 85	30,333 16
	* Cr 4,400 00	Cr 1,450 26	Cr 1,471 91		Cr 7,165 48
\$1,197,217 96	\$158,893 40	\$437,583 42	\$527,952 51	\$679,292 60	\$453,497 60
\$26,233,326 40	\$3,004,606 68	\$10,606,731 17	\$13,881,073 15	\$9,921,411 17	\$7,741,083 38

¹ To cancel 1918 debit for back-time pay.

TABLE XV. OPERATING RATIOS,

OPERATING STREET RAILWAYS	Revenue car miles (Table V)	REVENUE PER CAR MILE (CENTS)	
		From trans- portation	Other operating revenue
Interborough Rapid Transit.....	168,708,351	23.99	1.68
Rapid Transit (Subway div.).....	89,688,422	25.70	1.76
Manhattan (Elevated div.).....	79,013,929	22.05	1.46
Hudson & Manhattan.....	8,820,599	59.84	4.02
Total.....	177,522,950	25.77	1.74
BROOKLYN RAPID TRANSIT			
New York Consolidated, Receiver.....	48,572,915	31.41	0.84
Brooklyn Heights.....	24,553,819	34.29	0.82
Bridge Operating.....	661,598	33.53	0.08
Brooklyn, Queens Co. & Sub.....	4,619,133	28.87	0.51
Coney Island & Brooklyn.....	5,476,052	33.58	0.60
Coney Island & Gravesend.....	202,713	44.94	0.34
Nassau Electric.....	15,397,612	31.72	0.54
South Brooklyn.....	1,795,091	40.46	6.64
Total.....	101,278,933	32.86	0.86
MANHATTAN SURFACE			
New York Railways, Receiver.....	25,407,387	45.68	1.01
Second Avenue, Receiver.....	2,091,423	39.52	0.77
Brooklyn & North River.....	798,718	24.02	0.19
Third Avenue.....	4,684,285	51.14	31.80
Dry Dock, E. B'way & B.....	1,220,737	35.96	7.34
42d St., Manh. & St. N. Avenue.....	2,481,754	67.07	1.63
Belt Line.....	865,605	61.04	4.08
Mid-Crosstown.....	140,675	25.67	0.48
Total.....	37,690,584	46.93	5.12
BRONX SURFACE			
N. Y. City Interborough.....	2,062,819	34.20	0.19
Pelham Park & City Island.....	73,613	25.52	0.31
Southern Boulevard.....	674,461	33.09	0.24
Union.....	7,429,680	34.92	2.34
Westchester Electric.....	2,008,706	24.76	16.26
Total.....	12,249,279	32.97	2.49
QUEENS SURFACE (EXCL. B. R. T.)			
New York & Queens County.....	4,625,622	22.20	0.38
Long Island Electric.....	845,364	24.65	3.42
New York & Long Island.....	1,753,182	31.75	0.55
Ocean Electric.....	448,635	38.35	0.59
New York & North Shore.....	578,223	27.14	0.13
Manhattan & Queens, Receivers.....	997,116	26.78	0.31
Total.....	9,248,142	25.82	0.68
RICHMOND AND OTHER SURFACE			
Richmond Light & R. R.....	1,330,221	36.12	0.83
Staten Island Midland.....	1,340,894	22.38	0.56
Southfield Beach.....	23,511	67.29	2.34
Total — Richmond.....	\$,694,626	29.55	0.71
Manhattan Bridge 3-Cent line.....	431,311	34.50	0.91
Bush Terminal.....	14,081	(1)	.....
Van Brunt St. & Erie Basin.....	212,382	33.32	0.19
Marine.....	56,708	16.78	.....
Total — Misc. Brooklyn.....	714,488	67.58	0.60
Total.....	3,409,108	37.51	0.69
Grand total.....	341,398,996	30.44	1.84

NOTE. — 0.00 means less than 0.005 of a cent.

¹ This ratio is \$17.96, the revenue being almost entirely derived from freight.

1919: (A) Per car mile

OPERATING EXPENSES (CENTS) PER CAR MILE

MAINTENANCE OF —		Traffic expenses	OPERATION OF —		Injuries and damages	General and miscellaneous	Total
Way and structures	Equipment		Power plant	Cars			
1.68	2.23	0.00	3.18	7.40	0.45	0.71	16.56
1.67	2.58	0.00	3.86	6.77	0.50	0.65	16.03
1.47	1.83	0.00	2.41	8.12	0.40	0.77	15.00
5.85	5.34	.....	6.73	14.08	0.26	1.80	34.06
1.79	2.38	0.00	3.36	7.73	0.44	0.77	16.47
1.77	3.06	.....	6.41	8.69	1.01	0.90	21.84
3.24	2.38	.....	4.03	13.54	1.82	0.97	25.98
0.73	1.09	.....	6.00	15.71	0.55	0.94	25.02
3.32	2.49	.....	3.85	12.90	1.97	0.95	25.48
3.24	2.33	0.01	4.44	12.57	2.60	1.20	26.44
3.54	2.66	.....	4.82	14.02	1.94	1.83	28.81
3.05	2.38	.....	5.21	13.03	1.83	0.94	26.44
3.00	2.74	.....	4.27	18.46	2.52	1.45	32.44
2.49	2.71	0.00	5.38	11.16	1.49	0.95	24.18
6.97	4.88	.....	3.38	17.44	3.71	2.67	39.05
4.26	4.10	.....	3.39	16.08	2.79	2.25	32.89
1.81	4.30	.....	3.93	16.27	1.92	0.30	28.53
4.99	5.20	.....	16.23	14.83	3.78	3.32	48.35
3.22	5.18	.....	5.48	17.84	3.03	1.76	36.51
10.96	5.07	.....	5.87	17.57	3.33	2.07	44.87
5.28	5.25	.....	5.69	20.44	5.16	3.18	45.00
6.02	5.55	.....	5.24	18.39	2.16	1.55	38.91
6.56	4.90	.....	5.28	17.11	3.61	2.62	40.08
3.65	3.88	.....	4.29	12.76	3.76	0.98	29.32
0.89	5.78	.....	6.19	20.33	4.84	1.40	39.43
5.57	3.33	.....	4.52	12.02	3.83	1.28	30.60
4.23	3.45	.....	4.45	12.75	3.70	1.42	30.00
1.95	4.10	.....	4.24	11.05	2.09	1.13	24.57
3.81	3.64	.....	4.40	12.48	3.46	1.29	29.08
4.50	3.00	.....	3.37	11.57	2.15	1.49	26.08
4.50	4.60	.....	4.54	11.85	2.62	1.15	29.16
3.00	3.60	.....	9.10	10.00	1.78	0.95	28.33
3.00	3.50	0.01	4.74	11.17	1.35	0.14	23.91
1.77	3.88	.....	9.43	6.57	1.13	2.67	25.45
1.01	2.44	0.03	5.14	10.85	1.50	2.31	23.28
3.60	3.25	0.00	5.20	10.89	1.95	1.45	26.34
3.90	6.07	0.04	4.69	13.41	3.98	2.66	34.75
2.98	4.45	0.11	5.04	11.17	1.85	1.92	27.52
9.73	1.01	.....	3.70	10.75	0.28	4.02	29.49
5.49	6.22	0.08	4.86	18.27	2.89	2.50	51.11
1.06	2.62	0.01	4.42	14.56	0.28	4.22	27.27
38.58	92.99	.....	38.38	538.23	.....	226.51	934.69
1.97	1.41	.....	4.50	11.74	0.74	4.96	25.32
.....	7.65	.....	2.64	12.38	.....	1.98	24.65
1.99	4.44	0.00	4.97	25.87	0.38	8.71	44.36
3.18	5.06	0.06	4.88	14.70	2.36	3.65	33.89
2.66	2.85	0.00	4.28	10.11	1.27	1.09	22.26

TABLE XV. Operating ratios, 1919: (B)

OPERATING STREET RAILWAYS	Total operating revenues	PER CENT				
		OPERATING				
		MAINTENANCE OF —		Traffic expenses	OPERATION OF —	
		Way and struc- tures	Equip- ment		Power plant	Car:
Interborough Rapid Transit	\$43,807,299 83	6.15	8.70	0.01	18.43	28.90
Rapid Transit (Subway div.)	24,632,207 96	6.09	9.41	0.00	14.03	24.65
Manhattan (Elevated div.)	18,575,001 87	6.24	7.76	0.01	10.27	31.54
Hudson & Manhattan	5,633,257 25	9.16	8.37	.....	10.51	22.04
Total	\$48,840,467 08	6.50	8.66	0.01	12.20	28.11
BROOKLYN RAPID TRANSIT						
New York Consolidated, Receiver	\$15,667,098 37	5.47	9.48	.....	19.88	26.91
Brooklyn Heights	8,621,560 27	9.22	6.78	.....	11.48	38.57
Bridge Operating	222,326 90	2.16	3.26	.....	17.85	46.73
Brooklyn, Queens Co. & Sub.	1,356,871 11	11.30	8.46	.....	13.12	43.92
Coney Island & Brooklyn	1,871,734 97	9.48	6.96	0.02	12.99	36.78
Coney Island & Gravesend	91,802 60	7.81	5.86	.....	10.63	30.97
Nassau Electric	4,965,758 83	9.44	7.39	.....	16.14	40.41
South Brooklyn	815,497 96	6.38	5.82	.....	9.06	39.19
Total	\$33,612,651 01	7.48	8.15	0.00	16.21	33.59
MANHATTAN SURFACE						
New York Railways, Receiver	\$11,863,601 14	14.92	10.45	.....	7.21	37.35
Second Avenue, Receiver	812,749 71	10.61	10.18	.....	8.42	39.89
Brooklyn & North River	193,331 48	7.46	17.77	.....	16.24	67.22
Third Avenue	3,884,895 16	6.01	6.27	.....	19.57	17.49
Dry Dock, E. B'way & B.	528,551 32	7.43	11.96	.....	12.65	41.20
42d St., Manh. & St. N. Ave.	1,705,121 07	15.94	7.38	.....	8.54	25.38
Belt Line	563,719 39	8.11	8.06	.....	8.73	31.39
Mid-Crosetown	86,781 10	23.03	21.34	.....	20.06	70.33
Total	\$19,618,750 37	12.61	9.41	.....	10.15	32.87
BRONX SURFACE						
N. Y. City Interborough	\$709,246 84	10.61	11.28	.....	12.49	37.11
Pelham Park & City Island	19,012 65	3.44	22.38	.....	23.97	78.71
Southern Boulevard	224,847 48	16.69	10.00	.....	13.56	36.06
Union	2,768,048 33	11.37	9.26	.....	11.93	34.22
Westchester Electric	623,005 15	6.28	13.24	.....	13.66	35.68
Total	\$4,344,160 45	10.75	10.26	.....	12.41	35.19
QUEENS SURFACE (EXCL. B. R. T.)						
New York & Queens County	\$1,014,334 43	19.93	13.29	.....	14.90	51.26
Long Island Electric	237,287 44	16.03	16.03	.....	16.18	42.23
New York & Long Island	566,163 28	9.29	10.84	.....	28.19	30.96
Ocean Electric	174,684 64	7.71	8.99	0.01	12.17	28.60
New York & North Shore	157,705 40	6.50	14.23	.....	34.59	24.09
Manhattan & Queens, Receivers	270,150 12	3.73	9.01	0.00	18.97	40.05
Total	\$2,450,325 31	13.57	12.27	0.01	19.62	41.10
RICHMOND AND OTHER SURFACE						
Richmond Light & R. R.	\$491,577 63	10.55	16.43	0.10	12.70	36.30
Staten Island Midland	307,534 04	12.99	19.39	0.50	21.98	48.68
Southfield Beach	16,370 60	13.97	1.45	.....	5.31	15.44
Total — Richmond	815,482 27	11.54	17.84	0.65	16.05	40.55
Manhattan Bridge 3-Cent Line	153,110 78	2.99	7.39	0.01	12.46	41.02
Bush Terminal	252,943 17	2.15	5.17	.....	2.14	29.96
Van Brunt St. & Erie Basin	71,169 37	5.88	4.22	.....	13.43	35.04
Marine	9,515 35	.....	45.57	.....	15.75	73.77
Total — Misc. Brooklyn	486,738 67	2.88	6.52	0.00	7.30	55.04
Total	\$1,302,220 94	8.31	13.24	0.16	12.78	38.49
Grand total	\$110,198,575 16	8.23	8.84	0.00	13.24	31.32

NOTE.—0.00 means less than 0.005 per cent.

Proportionate disposition of revenues

OF TOTAL OPERATING REVENUES DEVOTED TO —

EXPENSES			Taxes	Interest deductions	Rent deductions	Other deductions	Surplus for the year	Ratio (per cent) of other income to operating revenues
Injuries and damages	General and miscellaneous	Total						
1.77	2.77	60.78	7.25	18.86	20.49	3.69	D 8.88	1.59
1.81	2.38	58.37	—	—	—	—	—	—
1.71	3.29	63.82	—	—	—	—	—	—
0.41	2.82	53.34	5.98	40.93	1.08	1.05	13.70	16.11
1.61	2.77	59.86	7.11	20.88	18.25	3.39	D 6.22	3.27
3.11	2.79	67.70	5.52	12.63	15.15	0.11	1.08	2.19
5.20	2.75	74.00	8.78	9.46	18.5-	0.02	D 9.46	1.3-
1.64	2.80	74.44	5.34	—	6.01	—	14.18	—
6.70	3.23	86.73	5.46	36.27	1.86	0.01	D 22.69	7.64
7.59	3.52	77.34	6.15	15.28	0.60	0.19	1.62	1.18
4.29	4.04	63.62	5.19	172.35	5.63	—	D 114.74	32.05
5.68	2.92	81.98	3.78	20.11	2.42	0.18	D 4.21	4.26
5.36	3.07	68.88	9.53	20.05	16.27	0.03	D 7.96	6.83
4.48	2.87	72.79	6.23	14.56	12.74	0.09	D 3.79	2.62
7.91	5.73	83.63	10.52	11.05	14.75	0.39	D 18.33	2.01
6.93	5.59	81.62	10.20	22.46	0.31	—	D 14.40	0.18
7.94	1.22	117.85	5.95	7.88	24.67	1.03	D 56.23	1.15
4.56	4.00	58.30	7.36	58.11	0.14	16.14	D 17.01	28.04
6.99	4.08	84.31	9.24	18.17	9.33	—	D 20.52	0.53
4.85	3.01	65.30	6.45	23.98	8.45	0.00	D 3.88	0.30
7.92	4.88	69.09	7.63	16.20	5.80	0.52	1.27	0.51
8.26	5.92	148.83	7.48	—	33.75	—	D 89.12	0.94
6.93	5.03	77.00	9.36	22.27	10.42	3.45	D 15.66	6.84
10.94	2.84	85.27	7.15	12.62	8.49	5.57	D 18.22	0.88
18.73	5.42	152.65	14.30	9.32	22.42	—	D 98.30	0.39
11.63	3.84	91.78	6.03	10.61	9.12	0.15	D 17.27	0.32
9.92	3.81	80.51	6.64	11.21	9.69	0.19	D 6.67	1.57
6.73	3.64	79.23	4.95	20.46	11.54	—	D 14.72	1.46
9.76	3.64	82.01	6.48	12.72	9.78	1.01	D 10.66	1.37
9.53	6.60	115.51	5.60	27.54	1.53	0.02	D 49.50	0.70
9.32	4.10	103.89	5.31	15.17	4.55	—	D 28.83	0.09
5.50	2.95	87.73	5.22	7.95	5.41	—	D 6.17	0.11
3.47	0.37	61.41	3.45	6.72	19.05	—	9.54	0.17
4.13	9.77	93.31	8.05	24.48	0.19	3.63	D 25.27	4.39
5.54	8.54	85.93	4.61	35.03	9.00	—	D 33.88	0.69
7.36	5.49	99.42	5.38	20.96	4.71	0.24	D 30.00	0.71
10.76	7.20	94.04	5.52	29.68	4.03	—	26.16	59.43
8.09	8.37	120.00	6.13	19.76	2.38	—	D 47.83	4.43
0.41	5.78	42.36	15.58	—	2.17	—	44.38	4.49
9.54	7.68	102.79	5.95	26.35	5.37	—	D 1.38	36.08
0.77	12.17	76.81	15.56	—	—	0.82	9.11	2.30
—	12.61	52.03	5.59	11.31	24.30	0.23	6.65	0.11
2.19	14.81	75.57	6.97	2.18	0.56	—	16.87	2.15
—	11.83	146.92	—	—	13.66	—	D 60.53	—
0.59	18.78	65.19	8.82	6.80	18.97	0.38	7.61	1.10
6.19	9.54	88.71	7.02	18.19	6.96	0.14	1.98	23.00
3.94	3.38	68.96	7.18	18.85	14.40	2.20	D 7.77	3.81

TABLE XV. Operating ratios,

OPERATING STREET RAILWAYS	Revenue car hours (Table V)	PER CAR HOUR		
		Revenue from transportation	Expenses for operation of cars	Total operating expenses
Interborough Rapid Transit.....	10,069,168	\$4.08	\$1.84	\$5.92
Rapid Transit (Subway div.).....	4,889,471	4.73	1.25	5.98
Manhattan (Elevated div.).....	5,199,687	3.35	1.23	4.58
Hudson & Manhattan.....	474,414	11.13	2.62	13.75
Total.....	\$10,543,572	\$4.34	\$1.30	\$5.64
BROOKLYN RAPID TRANSIT				
New York Consolidated, Receiver.....	3,591,038	\$4.25	\$1.18	\$5.43
Brooklyn Heights.....	3,081,663	2.73	1.08	3.81
Bridge Operating.....	78,956	2.81	1.32	4.13
Brooklyn, Queens Co. & Sub.....	556,413	2.40	1.07	3.47
Coney Island & Brooklyn.....	631,854	2.91	1.09	4.00
Coney Island & Gravesend.....	25,337	3.60	1.12	4.72
Nassau Electric.....	1,887,708	2.59	1.06	3.65
South Brooklyn.....	229,382	8.17	1.44	9.61
Total.....	10,082,351	\$3.25	\$1.12	\$4.37
MANHATTAN SURFACE				
New York Railways, Receiver.....	3,649,066	\$3.18	\$1.21	\$4.39
Second Avenue, Receiver.....	293,664	2.81	1.14	3.95
Brooklyn & North River.....	112,848	1.70	1.15	2.85
Third Avenue.....	618,007	3.88	1.12	5.00
Dry Dock, E. B'way & B.....	187,127	2.35	1.16	3.51
42d St., Manhattan & St. N. Ave.....	361,523	4.60	1.21	5.81
Belt Line.....	150,870	3.60	1.17	4.77
Mid-Croestown.....	26,651	1.85	0.97	2.82
Total.....	5,399,756	\$3.28	\$1.19	\$4.47
BRONX SURFACE				
N. Y. City Interborough.....	233,141	\$3.03	\$1.13	\$4.16
Palham Park & City Island.....	12,091	1.55	1.24	2.79
Southern Boulevard.....	70,887	3.15	1.14	4.29
Union.....	839,875	3.09	1.13	4.22
Westchester Electric.....	229,660	2.17	0.97	3.14
Total.....	1,385,654	\$2.91	\$1.10	\$4.01
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County.....	473,070	\$2.17	\$1.13	\$3.30
Long Island Electric.....	83,455	2.60	1.20	3.80
New York & Long Island.....	146,368	3.80	1.20	5.00
Ocean Electric.....	49,663	3.46	1.01	4.47
New York & North Shore.....	54,061	2.90	0.70	3.60
Manhattan & Queens, Receivers.....	97,852	2.73	1.11	3.84
Total.....	904,459	\$2.64	\$1.11	\$3.75
RICHMOND AND OTHER SURFACE				
Richmond Light & R. R.....	162,052	\$2.97	\$1.10	\$4.07
Staten Island Midland.....	144,576	2.08	1.04	3.12
Southfield Beach.....	2,897	5.46	0.87	6.33
Total — Richmond.....	309,525	\$5.67	\$1.07	\$6.74
Manhattan Bridge 3-Cent line.....	50,931	2.93	1.23	4.16
Bush Terminal.....	6,176	40.96	12.27	53.23
Van Brunt St. & Erie Basin.....	31,994	2.21	0.78	2.99
Marine.....	10,950	0.87	0.64	1.51
Total — Misc. Brooklyn.....	100,061	4.83	1.70	6.53
Total.....	409,576	\$3.12	\$1.22	\$4.34
Grand total.....	28,725,368	\$3.62	\$1.20	\$4.82

¹ From Table I, with allowance for track not operated for the full year.

² The revenue from transportation for the Bush Terminal is almost entirely derived from freight. The quotient obtained by dividing the revenue from transportation by the number of passengers would be \$6.485.72.

1919: (C) Miscellaneous

Average miles of running track ¹	PER MILE OF TRACK			Revenue passengers (Table) VI	PER PASSENGER	
	Revenue from transp'n	Maintenance of way and structures	Total operating expenses		Revenue from transportation (cents)	Operating expenses (cents)
205.94	\$136,766	\$5,988	\$38,644	809,356,658	5.00	5.24
176.02	130,964	8,516	81,683	461,147,058	5.00	3.12
119.92	145,283	9,665	98,861	348,188,600	5.00	3.40
16.85	313,254	30,617	178,315	86,050,815	6.13	3.49
312.79	\$146,274	\$10,147	\$93,475	895,386,473	5.11	3.27
208.79	\$73,072	\$4,108	\$50,801	305,021,402	5.00	3.48
220.94	38,112	3,596	28,875	171,385,494	4.91	3.72
[3.38]	65,629	1,422	48,967	13,227,905	1.68	1.25
62.95	21,184	2,435	18,603	26,859,162	4.96	4.38
47.25	39,920	3,754	30,638	37,713,088	4.88	3.84
7.70	11,832	931	7,585	1,846,764	4.93	3.16
140.57	34,740	3,335	28,958	99,222,186	4.92	4.10
30.04	36,246	2,692	29,059	6,715,812	10.82	8.67
708.24	\$46,273	\$3,555	\$34,576	661,991,803	4.95	3.70
142.55	\$31,423	\$12,425	\$69,600	237,488,065	4.89	4.18
23.23	35,585	3,850	29,610	17,200,651	4.81	4.00
3.20	59,953	4,507	71,200	5,340,619	3.59	4.27
33.88	70,746	6,898	66,887	48,501,069	4.94	4.67
10.07	43,593	3,900	44,254	8,780,844	5.00	5.08
19.51	85,319	13,934	57,074	33,792,901	4.93	3.30
15.69	33,678	2,912	24,825	18,258,440	2.89	2.13
4.96	7,279	1,708	11,037	722,122	5.00	7.58
253.07	\$69,897	\$9,775	\$59,688	370,084,711	4.78	4.08
30.93	\$22,807	\$2,432	\$19,554	14,520,820	4.86	4.17
3.28	5,728	199	8,848	375,753	5.00	7.72
9.67	23,082	3,881	21,340	4,464,100	5.00	4.62
120.51	21,520	2,611	18,495	51,523,009	5.04	4.33
34.49	14,419	1,135	14,311	9,922,570	5.01	4.97
198.88	\$20,310	\$2,349	\$17,913	80,806,261	5.00	4.41
73.40	\$13,989	\$2,836	\$16,435	20,490,616	5.01	5.89
25.23	8,259	1,508	9,771	4,166,612	5.00	5.92
41.35	13,460	1,272	12,013	9,916,443	5.61	5.01
8.68	19,819	1,551	12,359	3,439,412	5.00	3.12
37.68	4,165	272	3,905	2,716,602	5.78	5.42
18.41	14,505	547	12,610	5,993,890	4.46	3.87
204.75	\$11,662	\$1,624	\$11,898	46,723,575	5.11	5.21
30.03	\$16,000	\$1,726	\$15,394	9,623,672	4.99	4.80
30.75	9,758	1,299	12,002	6,018,114	4.90	6.13
3.14	5,038	728	2,208	316,412	5.00	2.19
65.98	18,459	1,478	13,114	16,968,198	4.99	5.25
4.36	34,218	1,051	26,972	5,917,203	2.52	1.99
3.59	70,458	1,513	36,661	39	(⁹)	(⁹)
2.32	30,504	1,802	23,181	2,885,727	2.45	1.86
2.15	4,426	.....	6,502	190,307	5.00	7.35
18.48	58,848	1,143	25,581	8,995,976	5.58	5.58
76.34	\$16,751	\$1,418	\$15,133	24,951,474	5.13	4.63
1,754.07	\$59,245	\$5,173	\$43,319	2,079,944,297	5.00	3.65

¹ Quotient obtained by dividing the operating expenses by the number of passengers would be \$3,374.72. See note 2.

182 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XVI. CONDENSED INCOME (AND SURPLUS)

OPERATING STREET RAILWAYS	Revenue from street railway operations (Table XIII)	Street railway operating expenses (Table XIV)	Street railway taxes	Street railway operating income
Interborough Rapid Transit.....	\$43,207,209 83	\$26,233,326 40	\$3,134,156 90	\$13,839,725 53
Hudson & Manhattan.....	*5,633,257 25	3,004,606 68	336,698 80	2,291,951 77
Total.....	\$48,840,467 08	\$29,237,933 68	\$3,470,855 70	\$16,131,678 30
BROOKLYN RAPID TRANSIT				
New York Consolidated, Receiver.....	\$15,667,098 37	\$10,606,731 17	\$864,451 10	\$4,195,916 10
Brooklyn Heights.....	8,621,560 27	6,379,733 29	756,905 46	1,484,921 52
Bridge Operating.....	222,326 90	165,508 52	11,868 86	44,949 52
Brooklyn, Queens Co. & Sub.....	1,356,871 11	1,176,751 89	74,112 70	106,006 52
Coney Island & Brooklyn.....	1,871,734 97	1,447,641 60	115,088 12	309,005 25
Coney Island & Gravesend.....	91,802 60	58,404 66	4,767 49	28,630 45
Nassau Electric.....	4,965,758 83	4,070,685 49	187,735 87	707,337 47
South Brooklyn.....	845,497 96	582,347 70	80,580 76	182,569 50
Total.....	\$33,642,651 01	\$24,487,804 32	\$2,095,510 36	\$7,059,336 33
MANHATTAN SURFACE				
New York Railways, Receiver.....	\$11,863,601 14	\$9,921,411 17	\$1,218,196 88	\$693,993 09
Second Avenue, Receiver.....	842,749 71	687,838 51	85,920 97	68,990 23
Brooklyn and North River.....	193,331 48	227,838 61	11,509 61	D 46,016 77
Third Avenue.....	3,884,895 16	2,264,792 98	285,939 63	1,334,162 55
Drv Dock, E. B way & B.....	528,551 32	445,636 50	48,861 13	34,053 69
42d St., Manh. & St. N. Ave.....	1,705,121 07	1,113,523 54	110,027 88	481,570 65
Belt Line.....	563,719 39	389,510 32	42,983 92	131,225 15
Mid-Croestown.....	36,781 10	54,742 37	2,749 30	D 20,710 57
Total.....	\$19,618,750 37	\$15,105,293 03	\$1,836,189 32	\$2,677,268 02
BRONX SURFACE				
N. Y. City Interborough.....	\$709,246 84	\$601,805 26	\$50,695 45	\$53,746 13
Pelham Park & City Island.....	19,012 65	29,022 38	2,719 48	D 12,729 21
Southern Boulevard.....	224,847 48	206,356 68	13,557 31	4,933 49
Union.....	2,768,048 33	2,228,813 21	183,775 60	355,459 52
Westchester Electric.....	623,005 15	493,601 96	30,825 85	98,577 34
Total.....	\$4,344,160 45	\$3,562,599 49	\$281,573 69	\$499,987 27
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County.....	\$1,044,334 43	\$1,206,322 16	\$58,481 97	D \$220,469 70
Long Island Electric.....	237,287 44	246,510 89	12,591 68	D 21,815 13
New York & Long Island.....	566,163 28	496,722 63	29,544 96	39,895 69
Ocean Electric.....	174,684 64	107,274 82	6,027 70	61,382 12
New York & North Shore.....	157,705 40	147,158 48	12,668 82	D 2,151 90
Manhattan & Queens, Receivers.....	270,150 12	232,158 34	12,456 88	25,534 90
Total.....	\$2,450,325 31	\$2,436,147 32	\$131,802 01	D \$117,624 02
RICHMOND AND OTHER SURFACE				
Richmond Light & R. R.....	\$491,577 63	\$462,278 67	\$27,112 89	\$2,186 07
Staten Island Midland.....	307,534 04	369,046 28	18,833 68	D 80,345 92
Southfield Beach.....	16,370 60	6,933 86	2,551 30	6,885 44
Total — Richmond.....	815,482 27	838,358 81	48,497 87	D 71,974 41
Manhattan Bridge 3-Cent Line.....	153,110 78	117,598 36	23,821 86	11,690 56
Bush Terminal.....	252,943 17	131,613 98	14,146 34	107,182 85
Van Brunt St. & Erie Basin.....	71,169 37	53,778 77	4,960 66	12,429 94
Marine.....	9,515 35	13,979 99	.....	D 4,464 64
Total — Misc. Brooklyn.....	486,738 97	516,971 10	48,928 86	186,838 71
Total.....	\$1,302,220 94	\$1,155,229 91	\$91,426 73	\$55,564 30
Grand total.....	\$110,198,575 16	\$75,985,007 15	\$7,907,357 81	\$36,306,210 20

NOTE.— Detailed income statements with explanations are given in the abstracts of company returns. Certain duplications in the totals result from inter-company transactions, affecting chiefly rents, sales of power, interest, and dividends.

* Respondent incorrectly charged interest revenue with \$80,554.25, interest on loans secured by deposit of U. S. Liberty bonds. This charge is here treated as a deduction from gross income in accordance with the accounting order.

** Includes an arbitrary allocation of revenue to H. & M. R. R. by Director General of Railroads, \$368,748.75, in excess of the normal proportion of joint revenue accruing to the H. & M. R. R. under existing contract with Pennsylvania R.R.

* Difference of consolidated returns for 1918 and 1919. Compiled by Bureau of Statistics of this Commission.

* Includes \$1,020,034.59, estimated interest on construction by the N. Y. Municipal, which

STATEMENTS, YEAR ENDED JUNE 30, 1919: (A) Operating companies

Other income	GROSS INCOME APPLICABLE TO CORPORATE AND LEASED PROPERTIES		DEDUCTIONS FROM GROSS INCOME		
	Total for the year	Year's increase or (D) decrease	Interest on funded debt	Other interest	Rent for lease of other road and equipment
¹ \$687,856 33	\$14,527,582 86	D \$3,691,825 56	\$7,662,710 11	¹ \$228,681 64	\$8,457,583 05
907,668 30	3,199,620 07	¹ 151,665 91	2,224,800 49	81,162 40	
\$1,595,524 63	\$17,727,202 93	D \$3,540,159 65	\$9,887,510 60	\$309,844 04	\$8,457,583 05
\$343,381 02	\$4,539,297 12	D \$510,942 80	\$1,078,487 50	\$900,213 94	¹ \$2,307,895 56
115,329 10	1,600,250 62	D 1,067,747 50	12,500 00	803,437 87	1,543,971 85
	44,949 52	D 29,753 24			6,000 00
103,629 67	209,636 19	D 214,765 91	330,800 00	161,396 47	
22,125 09	331,130 34	D 146,783 58	269,586 00	16,507 40	
29,418 65	58,049 10	D 149,382 79		158,220 00	
211,916 89	919,254 36	D 423,834 71	622,370 00	376,571 08	
57,473 96	240,043 46	D 110,770 30	6,750 00	162,739 12	45,000 00
\$883,274 38	\$7,942,610 71	D \$2,653,980 83	\$2,320,493 50	\$2,579,085 88	\$3,902,867 41
¹ \$237,903 98	\$631,897 07	D \$1,997,576 47	\$1,228,186 76	\$32,351 40	¹ \$1,607,398 87
1,506 44	70,496 67	D 59,622 13	(7)	189,225 00	
2,225 85	D 43,790 92	D 28,413 18		15,232 05	
1,069,518 54	2,423,681 09	38,748 58	2,256,420 00	1,052 80	
2,788 24	36,841 93	30,701 47	68,620 00	27,425 43	
5,183 99	486,759 61	D 38,276 02	60,000 00	348,880 66	9,147 47
2,883 95	134,109 10	32,141 36	87,500 00	3,808 39	
314 83	D 20,365 72	7,361 49			
\$1,342,360 81	\$4,019,628 86	D \$2,014,934 90	\$3,700,728 76	\$667,975 74	\$1,616,546 34
36,236 03	\$59,982 16	D \$90,239 33	\$96,560 00	\$2,980 16	
74 39	D 12,654 82	D 2,034 64		1,772 64	
713 99	5,647 48	D 9,912 60	12,500 00	11,131 60	
42,197 91	398,957 45	D 79,412 33	100,000 00	210,282 56	
9,110 79	107,688 13	13,689 90	25,000 00	102,464 02	
\$59,633 13	\$559,620 40	D \$167,909 00	\$224,050 00	\$328,630 98	
\$7,281 47	D \$213,185 23	\$34,776 33	\$152,000 00	\$135,609 49	
212 00	D 21,602 63	D 33,395 50	30,000 00	6,000 00	
819 11	40,714 80	D 22,505 38	45,000 00		
302 50	61,684 62	872 32	1,000 00	10,739 81	\$500 00
6,933 22	4,781 32	D 25,923 00	38,500 00	101 60	
1,876 00	27,410 91	D 10,474 40		94,641 40	
\$17,427 81	D \$100,196 18	D \$56,649 61	\$266,500 00	\$247,092 30	\$500 00
¹ \$292,144 56	\$294,330 63	\$74,165 26	\$88,000 00	\$57,915 69	
1,353 71	D 78,982 21	D 41,651 23	55,070 00	5,693 29	
736 49	7,620 91	D 169 20			
\$94,843 76	\$82,969 56	\$9,344 83	145,070 00	65,608 98	
3,512 70	15,203 26	D 11,891 68			
286 36	107,469 21	156,904 22		28,615 22	
1,529 76	13,939 70	D 5,604 29	1,550 00		
	D 4,461 64	2,833 99			
6,329 88	132,167 53	142,248 84	1,650 00	\$8,615 28	
\$399,672 58	\$355,126 88	\$171,587 07	\$144,620 00	\$92,224 20	
\$1,197,793 40	\$30,504,003 60	D \$8,252,046 94	\$16,543,910 86	\$4,224,853 14	\$13,977,496 80

construction is in process under Contract 4. The entire amount spent in construction has not yet been determined.

¹Brooklyn Heights is operating agent. After the deduction of \$6,000 rent payable to the Bridge Operating, lessor, shown in Table XVI, B, as non-operating income, the net profits are apportioned among the C. I. & B., the Brooklyn Heights, and the N. Y. Railways according to the terms of agreements among these companies.

²Of the guaranteed dividends on stocks of associated companies paid by respondent as lessee, \$318,174, representing accruals on its own holdings of such stock, is excluded from non-operating income and also from rent for lease of other road and equipment.

³Interest defaulted on \$5,631,000 of first consolidated mortgage bonds, and on \$89,000 of debenture bonds.

⁴Includes \$273,412.62, income from Lighting department.

TABLE XVI. Condensed income (and surplus) statements.

OPERATING STREET RAILWAYS	DEDUCTIONS FROM GROSS INCOME — <i>Concluded</i>			
	Other rent	Other deductions ¹	Total deductions	Year's increase or (D) decrease
Interborough Rapid Transit.....	\$394,671 29	\$1,594,276 69	\$18,337,922 78	\$4,781,273 28
Hudson & Manhattan.....	60,618 43	61,012 31	2,437,593 63	* D 13,194 52
Total.....	\$455,289 72	\$1,655,289 00	\$20,765,516 41	\$4,768,078 76
BROOKLYN RAPID TRANSIT				
New York Consolidated, Receiver.....	\$65,338 28	\$17,467 02	\$4,369,402 30	\$634,413 60
Brooklyn Heights.....	54,705 70	1,766 38	2,416,381 80	D 89,641 73
Bridge Operating.....	7,431 45		13,431 45	D 711 25
Brooklyn, Queens Co. & Sub.....	25,192 13	92 50	517,491 10	D 6,567 92
Coney Island & Brooklyn.....	11,269 95	3,480 00	300,843 35	454 71
Coney Island & Gravesend.....	5,168 00		163,388 00	
Nassau Electric.....	120,393 73	8,948 36	1,128,283 17	D 40,931 05
South Brooklyn.....	92,603 96	240 58	307,333 66	D 31,726 57
Total.....	\$382,103 20	\$31,994 84	\$9 216,544 83	\$465,289 79
MANHATTAN SURFACE				
New York Railways, Receiver.....	\$142,636 32	\$46,282 08	\$3,106,855 43	\$23,748 02
Second Avenue, Receiver.....	2,600 49		191,825 49	215 75
Brooklyn & North River.....	47,690 65	2,001 00	64,926 71	D 5,579 31
Third Avenue.....	5,653 88	* 626,957 25	2,890,083 93	147,900 30
Dry Dock, E. B'way & B., Receiver.....	49,291 28		145,336 71	27,277 88
42d St., Manh. & St. N. Ave.....	134,955 41	40 00	553,023 54	D 12,803 29
Belt Line.....	32,725 00	2,916 60	126,949 99	D 8,907 26
Mid-Croastown.....	12,413 50		12,413 50	D 814 50
Total.....	\$427,966 53	\$678,199 93	\$7,091,415 30	\$173 037 59
BRONX SURFACE				
N. Y. City Interborough.....	\$60,212 00	\$39,480 00	\$189,232 16	\$5,103 79
Pe-ham Park & City Island.....	4,263 00		6,035 64	D 1,638 00
Southern Boulevard.....	20,520 00	329 45	44,481 05	1,818 73
Union.....	268,117 21	5,291 59	583,691 39	72,762 79
Westchester Electric.....	71,890 98		199,355 00	26,353 04
Total.....	\$425,003 22	\$45,101 04	\$1,022,795 24	\$104,400 35
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County.....	\$15,994 93	\$164 80	\$303,769 22	\$3,341 06
Long Island Electric.....	10,802 85		46,802 85	D 96 09
New York & Long Island.....	30,645 26		75,645 26	1,902 30
Ocean Electric.....	32,775 90		45,015 71	2,153 91
New York & North Shore.....	300 00	5,727 42	44,629 02	D 1,007 46
Manhattan & Queens, Receivers.....	24,298 44		118,939 84	4,219 69
Total.....	\$114,817 38	\$5,892 22	\$634 801 90	\$10,413 71
RICHMOND & OTHERS SURFACE				
Richmond Light & R. R.....	\$19,826 17		\$165,741 86	\$1,488 81
Staten Island Midland.....	7,330 33		68,093 62	D 1,691 52
Southfield Beach.....	356 00		356 00	D 136 26
Total — Richmond.....	\$7,618 50		\$54,191 48	D 338 97
Manhattan Bridge 3-Cent Line.....		* \$1,252 16	1,252 16	328 06
Bush Terminal.....	61,452 28	576 36	90,643 86	49,547 19
Van Brunt St. & Erie Basin.....	400 00		1,960 00	
Marine.....	1,300 00		1,300 00	100 00
Total — Misc. Brooklyn.....	\$3,168 88	1,828 58	\$5,148 08	49,976 85
Total.....	\$90,664 78	\$1,828 52	\$329,337 50	\$49,636 88
Grand total.....	\$1,895,844 83	\$2,418,305 53	\$39,080,411 18	\$5,570,857 08

¹ Includes charges on account of amortisation of debt discount, income tax on bond interest assumed, expenses in connection with paying coupons, sinking fund accuals, etc.

² For details, see abstracts of company returns.

³ Certain companies have not made charges to the account. Accrued amortisation of capital, in accordance with the accounting order, and this affects the significance of the surplus returned.

⁴ Excludes the accrued deficits under Contract 3 and related certificates, \$2,957,407.78.

⁵ Excludes the accrued deficits under Contract 3 and related certificates, \$10,457,478.12.

⁶ See note 3 on preceding double page.

⁷ This amount is not strictly dividends, but so called for tabulation. See note 5 on preceding double page.

year ended June 30, 1919: (A) Operating companies — Concluded

NET CORPORATE INCOME OR (D) DEFICIT		SURPLUS ACCOUNT			
Total for the year	Year's increase or (D) decrease	Accumulated balance June 30, 1918	Dividends	Net adjustments:	Accumulated balance June 30, 1919*
D \$3,810,339 9. 772,026 44	D \$8,473,098 84 164,860 43	\$15,705,569 52 60,861 66	\$1,750,000 00	Cr \$6,862 93 767,968 15	\$10,152,092 53 64,919 95
D \$3,038,313 48	D \$8,308,238 41	\$15,706,431 18	\$1,750,000 00	Dr \$761,105 22	\$10,217,012 48
\$169,864 82 D 816,131 18 31,518 07 D 307,844 91 30,286 99 D 105,338 90 D 209,028 31 D 67,290 20	D \$1,145,356 40 D 978,105 77 D 29,041 99 D 208,197 99 D 147,238 29 D 149,382 79 D 382,903 66 D 79,043 73	\$2,074,662 27 D 98,353 41 154,088 34 578,400 37 130,359 60 336,926 63 D 563,490 11	\$945,000 00 \$1,518 07	Dr \$1,317 34 Cr 11,291 48 Dr 76 29 Dr 11,326 86 Dr 896 21 Dr 171 65 Dr 1,175 92	\$1,298,238 75 D 903,193 11 D 153,832 86 597,360 50 21,624 46 127,726 07 D 631,956 23
D \$1,273,934 12	D \$3,119,270 62	\$2,613,093 59	\$976,518 07	Dr \$3,672 82	\$358,968 58
D \$2,174,956 36 D 121,328 82 D 108,717 63 D 468,403 84 D 108,494 78 D 66,263 90 7,159 11 D 32,779 22	D \$3,021,324 49 D 59,837 85 D 22,833 87 D 109,151 72 3,423 59 D 25,472 73 39,048 62 8,175 99	D \$1,355,880 49 D 807,759 51 D 355,385 58 D 520,928 96 D 382,090 27 143,335 93 D 112,614 62 D 154,978 56		Cr \$245,577 51 Dr 18,131 38 Dr 126 53 Cr 15,079 83 Dr 1,194 80 Dr 627 75 Cr 150 00 Cr 3 66	D \$3,283,261 31 D 947,222 71 D 464,229 74 D 972,251 95 D 491,779 83 76,444 28 D 105,305 51 D 187,754 12
D \$3,071,786 44	D \$2,187,972 49	D \$3,546,302 06		Cr \$240,727 59	D \$6,377,399 91
D \$129,250 00 D 18,990 46 D 38,833 57 D 184,733 94 D 91,666 87	D \$85,343 12 D 396 64 D 11,731 33 D 152,175 12 D 12,663 14	D \$564,956 77 D 86,362 57 D 69,795 16 944,782 56 D 1,256,144 49		Dr \$1,162 63 Cr 19 97 Dr 2,175 91 Dr 15,381 90	D 695,368 40 D 105,053 03 D 108,608 76 757,872 71 D 1,403,193 26
D \$463,174 84	D \$262,309 35	D \$1,032,475 43		Dr \$58,700 47	D \$1,554,350 74
D \$516,954 45 D 68,405 48 D 34,930 46 16,668 91 D 39,847 70 D 91,528 90	\$31,434 37 D 33,298 81 D 24,307 68 D 1,281 59 D 24,915 54 D 14,694 09	D \$2,934,598 11 D 66,256 23 111,334 50 142,215 98 D 21,937 48 D 177,047 73		Dr \$577 05 Dr 825 00 Cr 13 64 Dr 6,416 69 Dr 3,707 30 Dr 6,312 97 Cr 127 96 Cr 5,761 61 Dr 4,157 67	D \$3,452,129 61 D 135,486 71 76,401 04 158,881 89 D 6,699 86 D 276,387 57
D \$734,998 08	D \$67,063 34	D \$2,948,289 07		Dr \$12,127 67	D \$3,691,414 82
\$128,588 77 D 147,075 83 7,264 93 D 11,222 13 13,951 10 16,825 35 12,009 70 D 5,764 61 57,021 51	\$72,676 45 D 42,959 71 D 32 94 29,683 80 D 12,220 34 107,417 01 D 5,691 29 2,733 99 98,866 39	D \$335,616 16 D 317,226 89 12,742 74 D 640,100 31 24,642 04 D 407,030 73 64,937 76 D 83,279 31 D 400,730 34	\$22,500 00 10,000 00 38,500 00	Dr \$6,287 28 Cr 856 95 Cr 13 64 Dr 6,416 69 Dr 3,707 30 Dr 6,312 97 Cr 127 96 Cr 5,761 61 Dr 4,157 67	D \$213,314 67 D 463,115 77 20,021 31 D 666,769 13 12,383 84 D 396,548 35 67,075 42 D 83,279 31 D 400,368 40
\$25,799 38	\$121,950 19	D \$1,040,830 55	\$32,500 00	Dr \$9,574 36	D \$1,037,105 51
D \$8,556,407 58	D \$13,822,904 02	\$9,813,627 66	\$2,759,018 07	Dr \$601,452 95	D \$2,106,250 94

* Includes \$602,327.25, loss on operations of others.

* Interest element at 4 1/2 per cent on Accrued amortization of Capital reserve balance, as of June 30, 1918, for property that will revert to City upon termination of franchise.

* Represents loss from operation payable by Manhattan Beach Estates under agreement of July 1, 1917.

* The deficit of \$589,698.39 of Second Avenue, whose income is reported by a receiver, does not appear here, but is included in the balance sheet Table XVII in order to account for all street railway fixed capital.

TABLE XVI. Condensed income (and surplus)

LESSORS (INDENTED), WITH LESSEES (FLUSH)	NON-OPERATING REVENUES			Non- operating revenue deductions	Non- operating income
	Rent of road and equipment	Interest ¹	Total		
Interborough Rapid Transit: Rapid Transit R.R. City of N. Y. ² Manhattan Railway ³	\$2,413,637 70 6,043,945 35	..... \$5,653 21	\$2,413,637 70 6,049,598 56	..... \$17,544 08	\$2,413,637 70 6,032,054 48
Total.....	\$8,457,583 05	\$5,653 21	\$8,463,236 26	\$17,544 08	\$8,445,692 18
BROOKLYN RAPID TRANSIT New York Consolidated: New York Municipal.....	\$2,615,374 70	.....	\$2,615,374 70	.....	\$2,615,374 70
South Brooklyn: Prospect Park & Coney Island.....	45,000 00	\$34,647 98	79,647 98	\$18,210 47	61,437 51
New York & Coney Island.....	10,000 00	243 49	10,243 49	.....	10,243 49
Prospect Park & South Brooklyn.....	3,000 00	2,372 43	5,372 43	.....	5,372 43
Brooklyn Heights: Brooklyn City.....	1,543,971 85	11,595 58	1,555,567 43	13,276 10	1,542,291 33
Bridge operating.....	6,000 00	307 07	6,307 07	.....	6,307 07
Coney Island & Brooklyn: De Kalb Ave. & North Beach.....	.....	14 44	14 44	.....	14 44
Total.....	\$4,223,346 55	\$49,180 99	\$4,272,527 54	\$31,486 57	\$4,241,040 97
MANHATTAN SURFACE New York Railways: Bleecker St. & Fulton Ferry.....	\$42,100 00	.....	\$42,100 00	\$120 00	\$41,980 00
Broadway & Seventh Avenue.....	617,500 00	\$99 66	617,599 66	98 95	617,500 71
Christopher & Tenth Street.....	61,769 96	.....	61,769 96	1,369 96	60,400 00
Eighth Avenue.....	215,000 00	\$ 9,055 42	224,055 42	9,628 07	214,427 35
Fort George & Eleventh Avenue.....	.....	.....	.....	.....	.....
42d Street & Grand Street Ferry.....	¹⁰ 134,642 37	34 46	134,676 83	106 37	134,570 46
New York & Harlem (City line).....	¹¹ 402,500 00	¹² 14,615 56	417,115 56	10,510 13	406,605 43
Ninth Avenue.....	66,500 00	610 93	67,110 93	3,471 59	63,639 34
Sixth Avenue.....	108,750 00	2,013 96	110,763 96	7,861 97	102,901 99
34th Street Crosstown.....	50,000 00	.....	50,000 00	.....	50,000 00
23d Street Railway.....	¹⁴ 186,705 70	1,406 86	188,112 56	134 50	187,978 06
Third Avenue: Kingsbridge.....	.....	.....	.....	.....	.....
42d St., Manh. & St. N. Ave.: Third Avenue Bridge.....	9,147 47	479 73	9,627 20	.....	9,627 20
Total.....	\$1,894,615 50	\$28,316 58	\$1,922,932 08	\$33,301 54	\$1,889,630 54
BRONX SURFACE Union: Bronx Traction.....	\$6,000 00	.....	\$6,000 00	.....	\$6,000 00
Grand total.....	\$14,581,545 10	\$83,150 78	\$14,664,695 88	\$82,332 19	\$14,582,363 69

NOTE.— When the lessee pays the interest on the bonded debt of the lessor direct to the holders of the bonds, the amount of such accruals is entered in this table as a part of the rental and also as an income deduction, whether or not it appears on the books of the lessor. When the corporate expenses of the lessor company are paid wholly or in part by the lessee, in addition to a fixed rental, the amount of such expenses as reported by the lessee is entered in this table as part of the rent received and as a non-operating revenue deduction.

¹ Where entries in this column include items other than interest, details are given in footnotes.

² Contracts 1 and 2 only; figures reported by the Interborough. While the City of New York appears in Table XVII as having street railway fixed capital under Contracts 3 and 4, no income is received from it yet, hence no entries appear in this table.

³ Sinking fund accruals.

⁴ Data in reference to rent of road and equipment and interest on funded debt are taken from report of Interborough.

⁵ Includes \$80.38, miscellaneous non-operating revenues.

⁶ Profit on the sale of real estate, \$305,754.61, erroneously reported by respondent as Miscellaneous non-operating revenues, is here transferred to Surplus.

statements, year ended, June 30, 1919: (B) Lessor companies

DEDUCTIONS FROM GROSS INCOME		Net corporate income	SURPLUS ACCOUNT			
Interest on funded debt	Other deductions		Accumulated balance June 30, 1918	Dividends	Net adjustments	Accumulated balance June 30, 1918
\$1,883,931 81	*\$529,705 89					
1,806,945 35		\$4,223,109 13	\$7,299,902 74	\$4,200,000 00	Cr \$305,754 61	\$7,628,766 48
\$3,692,877 16	\$529,705 89	\$4,223,109 13	\$7,299,902 74	\$4,200,000 00	Cr \$305,754 61	\$7,628,766 48
\$2,244,733 76	\$157,107 39	\$213,533 56	\$47,485 83		Dr \$201,493 11	\$59,531 28
35,460 00	30,220 00	D 4,242 49	D 538,589 00			D 542,828 49
		10,243 49	12,565 98	\$16,000 00		6,809 17
		5,372 43	5,017 40	9,000 09		1,389 83
337,000 00		1,205,291 33	535,864 05	1,200,000 00	Cr 290 98	541,446 36
		6,307 07	10,234 70	6,000 00		16,511 77
		14 44	45 93			60 37
\$2,617,193 75	\$187,327 39	\$1,436,519 83	\$78,627 56	\$1,231,000 00	Dr \$201,197 13	\$82,950 29
\$28,000 00		\$13,980 00	\$99,029 03			\$113,009 03
407,500 00		210,000 71	D 77,330 30	\$52,500 00		80,170 41
8,400 00		52,000 00	D 27,088 68	39,000 00		* D 14,088 68
45,000 00		169,427 35	98,356 37	80,000 00		187,783 72
(²)		134,670 46	274,731 56	78,540 00		330,762 02
		406,605 43	1,169,160 82	200,000 00	Cr 30 08	1,373,766 33
		63,639 31	D 413,648 86	32,000 00		D 382,009 52
		102,901 99	361,375 31	70,000 00	Dr 36,250 00	358,027 30
50,000 00			90,801 70	81,000 00		¹⁴ 120,577 03
75,000 00	* \$2,205 70	110,772 36	5,052 98			5,052 98
	8,427 20	1,200 00	4,800 00			6,000 00
\$613,900 00	* \$10,632 90	\$1,265,097 64	¹⁵ \$1,585,212 93	\$633,040 00	Dr \$36,249 92	¹⁶ \$2,181,050 65
	\$7,265 52	D \$1,265 52	D \$68,178 91			D \$99,444 43
\$6,923,970 91	\$734,931 70	\$6,923,461 08	\$8,865,504 35	\$6,064,040 00	Cr \$68,307 56	¹⁷ \$9,793,322 99

¹ Miscellaneous rent revenues.² Includes \$13,000 dividend accrual for quarter ended April 1, 1919, not included in company balance sheet as shown in Table XVII.³ Includes dividend revenues, \$141.50.⁴ As reported by N. Y. Railways, lessee.⁵ Interest on funded debt, \$420,000, and dividends, \$1,000,000, covering rentals received from N. Y. Central for lease of steam road, are not included in this table.⁶ Composed of Miscellaneous rent revenues, \$1,700; interest, \$10,915.56, and dividends, \$2,000.⁷ "City line" portion of this road is expressly excluded from the mortgage covering the bonds.⁸ Includes \$45,750, revenues accrued but not paid, which are not reflected in surplus appearing in company's balance sheet, Table XVII, as follows: "Rental accrued, 18 per cent per annum on \$600,000; capital stock, Feb. 1 to June 30, 1919, \$45,000;" and "Allowing for Corporate expense, 6 months to June 30, 1919, \$750."⁹ Difference of D \$2,368,807.58 from surplus shown at close of 1918 is due to exclusion here of Central Crosstown, whose property was acquired by N. Y. Railways as of Aug. 14, 1918.¹⁰ See notes 8 and 14 above.

188 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XVII. CONDENSED BALANCE SHEET STATEMENTS AS OF

OPERATING AND LESSOR STREET RAILWAYS (LESSORS INDENTED)	FIXED CAPITAL		OTHER INVESTMENTS	
	Gross amount ¹	Accrued amortization, Cr.	Securities of and loans to associated companies	Other
Interborough Rapid Transit	\$192,462,996 32	\$864,752 27	\$30,320,267 67	\$7,588,641 17
City of N. Y. (Contracts 1 and 2)	\$56,894,427 70			
City of N. Y. (Contracts 3, etc.)	\$1,610,622 21			
Manhattan Railway	113,191,963 33			482,288 51
Total — I. R. T. operation	484,159,579 66	864,752 27	\$0,320,267 67	\$8,040,929 68
Hudson & Manhattan ²	\$121,046,416 45	1,680,572 83	1,000 00	365,000 00
Total	\$545,205,796 01	\$2,545,325 10	\$30,321,267 67	\$8,405,936 68
BROOKLYN RAPID TRANSIT				
New York Consolidated	\$57,665,150 92	\$156,451 08	\$300,035 45	\$213,218 84
New York Consolidated, Receiver			246,225 00	533,832 49
City of New York (Contract 4) ¹³	\$78,569,334 25			
New York Municipal	\$0,804,852 52			685,274 66
New York Municipal, Receiver	\$1,990,218 77			12,300 00
Total — N. Y. Cons. operation	189,029,556 40	156,451 08	446,255 45	1,441,815 99
Brooklyn Heights	13,715,186 35	185,932 58	62,504 50	259,838 76
Bridge Operating	100,734 55			
Brooklyn City	19,813,000 00			196,453 40
Brooklyn, Queens Co. & Sub.	11,411,496 56	16,065 14		29,043 69
Coney Island & Brooklyn	9,585,712 56	(¹⁴)	55,123 93	26,366 72
DeKalb Ave. & North Beach	30,114 93			
Coney Island & Gravesend	250,313 73	10,817 54	2,637,128 42	10,510 95
Nassau Electric	\$4,837,943 13	(¹⁵)	1,773,504 50	144,624 94
South Brooklyn	2,865,322 78	89,114 67	162,063 58	73,750 10
Prospect Park & Coney Island	1,089,895 86			
Prospect Park & South Brooklyn	32,407 23			
New York & Coney Island	100,019 02			
Total	\$292,861,093 16	\$458,381 01	\$5,126,618 36	\$2,235,114 55
MANHATTAN SURFACE				
New York Railways	\$78,091,658 55	\$2,718,320 56	\$1,696,317 11	\$112,403 37
Bleecker St. & Fulton Ferry	1,696,804 58			
Broadway & Seventh Avenue	14,895,518 33			
Christopher & 10th Streets	766,211 32			66,700 00
Eighth Avenue	1,661,439 37		125,200 00	125,573 75
Fort George & Eleventh Ave.	3,000,000 00			
42d Street & Grand St. Ferry	2,581,326 39			
New York & Harlem (City line)	\$4,648,748 00		184,238 14	\$16,772,073 09
Ninth Avenue	351,361 00			11,150 00
Sixth Avenue	2,363,822 74			
34th Street Crosstown	3,080,808 80			
23d Street	2,526,064 67			17,293 89
Total — N. Y. Rys. oper.	116,606,763 76	\$,718,320 56	\$,006,765 85	17,105,194 10

NOTE.— Detailed information concerning the above figures, as well as the contingent assets, will be found in the abstracts of the returns of the various companies following the general tables.

¹ Construction in process is included under Other miscellaneous temporary debits.

² Special deposits, sinking funds uninvested and bond construction funds are tabulated under Other floating capital.

³ For details, see addendum to abstract of company's returns.

⁴ Includes \$1,278,363.75, cost of company's own first and refunding mortgage bonds reacquired, par value, \$1,491,000.

⁵ Includes \$1,730,098.49, Elevated extension cash; \$116,711.30, Manhattan power plant cash; \$1,440,923.77, Manhattan third tracking cash; \$4,637,855.32, Subway contribution cash.

⁶ Represents amounts expended from proceeds of corporate stock, corporate stock notes, and sale of real estate. See Div. B of this table.

⁷ Commitments provided by cash balance, not ascertainable at the present time, are here treated as already expended and included in cost of fixed capital.

⁸ Includes I. R. T. lease account, \$377,322.73, and I. R. T. equipment reserve account, \$145,456.22.

⁹ Represents corporate balance sheet. For federal balance sheet, see abstract of company's returns.

¹⁰ Includes securities of respondent in Amortisation funds.

¹¹ Includes fixed capital in other departments, principally Hudson Terminal Buildings.

¹² See note 6, of Table XVIII; also Div. E of Table XIX.

¹³ Includes sinking fund for bonds representing property not in operation, \$223,892.61; sinking funds for first mortgage bonds, \$334.72; and assets taken over by receiver, \$2,312,702.55.

¹⁴ Includes unallocated expenditures, \$677,085.11.

¹⁵ Includes bond proceeds, \$1,397.30, and sinking fund, \$94.05.

JUNE 30, 1919, FOR OPERATING AND LESSOR COMPANIES: (A) Assets side

FLOATING CAPITAL			MISCELLANEOUS TEMPORARY DEBITS		Total assets and debit balances
Cash:	Materials and supplies	Other:	Advances to associated companies	Other:	
\$1,106,924 33	\$4,612,302 24	* \$23,480,073 98	\$6,721,486 11	\$21,300,976 67	\$276,727,686 27
(7)					56,894,427 70
(7)					61,610,022 21
43,958 72		16,644 54		* 1,145,847 06	114,850,690 16
1,149,883 10	4,612,302 24	23,480,718 52	6,721,486 11	21,300,976 67	410,093,035 34
4,883 82		118,398,683 98		3,607,198 55	131,742,606 97
\$1,154,786 92	\$4,612,302 24	\$31,895,402 50	\$6,721,486 11	\$26,054,022 28	\$641,825,645 31
\$1,176,077 29		\$6,801,143 42		\$94,153 24	\$34,817,253 79
(7)		536,187 68	\$5,285,000 00	3,853,116 48	11,630,429 04
					78,560,334 25
169,344 63		12 2,537,429 88		1,116,854 47	65,154,411 53
1,345,322 02		14 1,470,843 05		673,743 18	4,316,349 63
763,800 78	\$21,223 19	11,345,604 03	5,285,000 00	5,737,867 37	224,487,778 24
12,943 04		235,700 39	975,000 00	277,408 48	16,094,729 87
45,503 01		4,530 85			118,206 44
118,780 32		595,779 62			20,650,738 03
147,414 86	98 43	50,263 04	356,500 00	15,653 67	11,975,667 14
560 37		219,453 21	210,500 00	346,608 84	10,591,178 84
17,030 13					30,675 30
302,416 21		8,011 13	247,500 00	1,569 90	3,161,246 72
38,532 30		218,005 38	580,000 00	14 439,670 25	38,296,174 41
540 00		217,907 42		17,596 29	3,276,087 80
33,750 93		1,750 00		37,637 76	1,129,823 62
826 28		44,325 01			110,483 17
		5,964 87			106,806 17
\$2,767,419 24	\$21,321 62	\$12,947,294 95	\$7,654,500 00	\$6,874,017 56	\$330,029,598 45
\$1,166,286 69	\$1,271,144 07	** \$2,527,615 38		** \$5,741,263 85	\$87,888,368 46
404 45		13,800 00			1,713,006 03
4,603 41		158,297 45			15,058,419 19
					832,911 32
4,149 30	14,265 15	165,916 45			2,096,534 02
1,691 47		56,100 00			3,000,000 00
9,895 74		468,458 56		** 1,443,015 00	2,639,117 86
1,266 25	3,543 52	50,667 71			23,526,428 53
64,321 56		36,250 00			417,990 48
					3,394,394 30
6,530 53		43,066 18			3,080,808 80
1,249,151 40	1,288,948 74	\$,580,171 73		7,184,878 85	2,592,955 27
					145,240,887 86

* The company's charges to the reserve have exceeded the amounts provided for by their rule for depreciation. The resultant debit balance is included in Other miscellaneous temporary debits.

** Includes cost of property, etc., acquired under terms of reorganization plan and agreement of sale of the Metropolitan Street Railway, \$74,671,203.21, less \$115,071.93, subsequently sold. These amounts have not been distributed among the accounts affected. The former amount, in addition to fixed capital, includes miscellaneous investments, for details of which see abstract of company's returns. Also includes property of Central Crostown (\$250,000 additional representing amount of mortgage thereon) acquired Aug. 14, 1918.

*** Reported on liability side as Contingent account and not deducted by the company from Fixed capital. For further details, see abstract of company's returns.

**** Includes \$26,302.54, cost of company's own re-acquired bonds and scrip, par value, \$41,341.51, and \$2,512.08, representing book value of \$1,500,000 capital stock of the defunct 28th and 29th Street Crostown. See also note 20.

***** Includes \$7,707.25, "cash deposited by prior interests to pay interest and rentals uncalled for, accrued and payable prior to Jan. 1, 1912."

***** Includes items reported under accounts awaiting distribution, \$5,619,458.31 (which includes securities of respondent and other companies), and a credit suspense on account of construction in process.

***** Represents amount of fixed capital applicable to street railway line (based on the proportion of rent receivable for city street line, that is, 22 per cent). The balance, \$16,580,341.56, is treated as applicable to steam road and shown in Other investments column.

***** Represents value of equipment and materials and supplies turned over to lessee and subsequently retired, for which respondent has a claim for reimbursement at expiration of lease.

190 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XVII. Condensed balance sheet statements as of June

OPERATING AND LESSOR STREET RAILWAYS (LESSORS INDENTED)	FIXED CAPITAL		OTHER INVESTMENTS	
	Gross amount ¹	Accrued amortisation, Cr.	Securities of and loans to associated companies	Other
Second Avenue ²	\$8,744,814 34			
Second Avenue, Receiver	1,274,958 33			
Brooklyn & North River	92,335 43		\$10,998 75	\$15,423 75
Third Avenue	34,180,422 48	\$692,686 00	* 35,025,590 76	20,500 00
Kingsbridge Railway	2,262,445 68			
Dry Dock, E. B way & B	4,341,040 48	411,986 00		6,000 00
42d St., Manh. & St. N. Ave.	12,612,757 60	339,382 01		6,000 00
Third Avenue Bridge	113,108 64			
Belt Line	2,511,442 02	162,309 42		5,000 00
Mid-Crosstown	161,063 48	6,187 88		5,000 00
Total	\$181,900,152 21	\$4,330,871 87	\$37,042,344 76	\$17,163,117 85
BRONX SURFACE				
N. Y. City Interborough	\$7,018,575 34	\$112,685 78	* \$80,000 00	\$55,000 00
Felham Park & City Island	82,789 64			
Southern Boulevard	708,080 61	21,462 11		8,000 00
Union	9,557,174 80	467,467 24	1,247,338 78	49,000 00
Bronx Traction	683,031 40			
Westchester Electric	2,802,100 49	123,481 63		5,500 00
Total	\$20,851,752 28	\$725,096 76	\$1,307,338 78	\$117,500 00
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County	\$8,870,059 11	\$574,306 30		\$32,287 49
Long Island Electric	1,595,875 97	115,595 21		5,112 50
New York & Long Island	2,433,677 71	249,911 82		8,191 25
Ocean Electric	477,295 90	14,243 40		7,000 00
New York & North Shore	1,610,811 72	13,462 93		14,891 74
Manhattan & Queens, Receivers	* 1,494,038 47			38,000 00
Total	\$16,481,758 88	\$967,519 66		\$105,482 98
RICHMOND AND OTHER SURFACE				
Richmond Light & R. R.	* \$2,658,786 71	* \$64,853 11	\$302,500 00	* \$2,529,723 76
Staten Island Midland	* 2,252,647 74	85,463 95		
Southfield Beach	302,013 12			8,000 00
Total — Richmond	8,160,808 01	467,853 74	\$302,500 00	\$0,000 00
Manhattan Bridge 3-Cent Line	440,876 36	11,583 31		55,118 75
Bush Terminal	330,585 19	2,483 34		7,530 50
Van Brunt St. & Erie Basin	269,068 16	2,812 72		20,000 00
Marine	5,483 50			
Total — Misc. Brooklyn	1,046,013 81	16,879 37		\$8,649 85
Total	\$9,206,621 22	\$484,133 11	\$302,500 00	\$102,649 25
Grand total	\$1,066,507,773 76	\$9,511,327 51	\$64,100,069 59	\$28,129,791 31

For notes 1 and 2, see preceding double page.

¹ No balance sheet was received from the Second Avenue for 1919. As those for 1917 and 1918 were identical, it is assumed that the 1919 would not be very different from the 1918, and therefore the latter figures are here used for the sake of completeness.

² Includes Second Avenue Railroad Estate account, \$1,448,053.64.

³ Includes \$2,022,498.11, cost of \$2,520,500 par value of first refunding mortgage bonds reacquired for the company's Depreciation fund; and \$254,388.97, cost of \$320,000 par value of adjustment mortgage bonds reacquired for "Investment Fund Securities," both reported by company under

30, 1919, for operating and lesser companies: (A) Assets side — Concluded

FLOATING CAPITAL			MISCELLANEOUS TEMPORARY DEBITS		Total assets and debit balances
Cash ¹	Materials and supplies	Other ²	Advances to associated companies	Other ³	
\$6,693 29		\$525,782 24		\$35,297 73	\$9,312,587 60
30,949 79	\$16,523 92	63,005 32		* 1,449,535 58	2,634,972 94
41,035 42		23,914 11			183,707 46
748,636 31	628,009 22	4,834,990 42	\$2,518,193 04	1,210,921 47	78,474,577 70
20,769 75		197,122 30	115,436 36	17,084 87	3,262,445 68
44,963 47		86,007 42	26,552 32	5,978 08	4,285,467 74
		16,537 85	36,626 29		12,442,876 88
40,930 81		9,586 35	97,063 59	76,649 16	166,272 78
3,318 52		1,758 79		25 30	2,578,363 51
					164,978 21
\$2,186,448 76	\$1,933,475 88	\$9,278,876 53	\$2,793,871 60	\$9,979,771 04	\$257,947,186 76
\$49,810 19		\$5,596 36	\$1,046 95	\$54,137 55	\$7,134,480 61
1,486 98		92 00		18 15	84,386 77
6,210 96		17,247 35	56,893 76		774,970 57
46,187 03	\$114,254 04	455,475 88	470,488 69	11,564 25	11,484,016 23
			90,822 58		773,853 98
44,719 88	25,442 63	95,639 73	171,453 38	7,148 04	3,028,522 52
\$148,415 04	\$139,696 67	\$577,051 32	\$790,705 36	\$72,867 99	\$23,280,230 68
\$39,122 99	\$163,128 78	\$63,817 63	\$17,961 66	\$6,562 16	\$8,608,633 52
14,895 42	20,584 48	8,281 09	19,269 89	6,189 98	1,554,614 12
25,924 58	25,429 25	7,987 11	5,901 24	2,587 96	2,269,787 28
13,612 53		4,473 60			488,138 63
1,145 91	33,284 68	174 56		119,322 26	1,766,167 94
14,477 27	21,539 59	3,741 82		3,913 19	* 1,575,710 24
\$99,178 70	\$263,966 78	\$88,475 81	\$43,132 79	\$138,575 55	\$16,253,051 83
\$20,680 12	\$357,548 09	\$262,220 49	\$114,990 78	\$154,556 58	\$6,336,153 42
8,648 21	146 50	26,755 69		* 137,098 42	2,339,832 61
1,458 58		10,000 00			321,471 70
30,788 91	\$57,694 59	\$98,978 18	\$114,990 78	\$179,166 00	\$,897,457 75
7,664 27	8,128 29	5,130 15		13,261 57	518,596 08
208 06		644 82		831 94	337,317 17
14,144 39		869 45			301,269 28
594 20		10,533 23			16,610 93
\$2,610 82	\$,128 29	17,177 65		\$14,098 51	\$,175,793 46
\$53,397 83	\$365,822 88	\$316,153 83	\$114,990 78	\$193,248 51	\$10,171,251 19
\$6,409,626 49	\$7,336,586 07	\$55,103,254 94	\$18,118,686 64	\$43,312,502 93	\$1,279,506,964 22

Other special deposits. * Represents book value of \$87,000 par value of respondent's bonds reacquired for sinking fund, transferred from Floating capital, where it was shown by company.

¹ Includes \$1,321,030.76, representing "Construction suspense — estimated values of property," and excludes \$500,000, representing "estimated promotion and development charges, etc."

² Lighting department fixed capital, \$2,834,660.44, less accrued amortization thereon, \$316,336.68, is included in other investments.

³ Unpaid interest coupons, \$112,500, assumed at the time sundry assets were taken over, have been transferred from Fixed capital, where they are erroneously included by the company, to Miscellaneous temporary debits.

192 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XVII. Condensed balance sheet statements as of June

OPERATING AND LESSOR STREET RAILWAYS (LESSORS INDENTED)	Capital stock	Funded debt ¹	Other permanent debts (and bills) owing associated companies ²	Working advances from associated companies ³
Interborough Rapid Transit	\$35,000,000 00	\$200,092,000 00	\$1,300,000 00	
City of N. Y. (Contracts 1 and 2).....		\$4,847,725 00		
City of N. Y. (Contract 3, etc.).....		\$60,730,000 00		
Manhattan Railway.....	60,000,000 00	\$45,304,406 78		
Total — I. R. T. operation.....	95,000,000 00	\$30,874,131 78	1,300,000 00	
Hudson & Manhattan ⁴	45,249,950 00	77,610,233 66		
Total	\$140,249,950 00	\$438,584,385 44	\$1,300,000 00	
BROOKLYN RAPID TRANSIT				
New York Consolidated.....	\$18,900,000 00	\$22,967,000 00	\$14,654,794 06	\$734,985 10
New York Consolidated, Receiver.....				1,757,185 40
City of N. Y. (Contract 4).....		\$77,290,000 00		
New York Municipal.....	200,000 00	60,000,000 00	\$692,384 99	325,937 28
New York Municipal, Receiver.....			\$350,000 00	1,382,724 50
Total — N. Y. Cons. operation.....	19,100,000 00	180,257,000 00	\$15,697,179 06	4,800,832 28
Brooklyn Heights.....	200,000 00	250,000 00	13,372,650 32	946,937 71
Bridge operating.....	100,000 00			
Brooklyn City.....	12,000,000 00	6,925,000 00		
Brooklyn, Queens Co. & Sub.....	2,000,000 00	6,616,000 00	2,689,566 71	226,317 30
Coney Island & Brooklyn.....	2,983,900 00	6,204,200 00	118,298 46	191,971 81
De Kalb Ave. & North Beach.....	10,000 00		\$20,614 93	
Coney Island & Gravesend.....	350,000 00		2,637,000 00	4,234 55
Nassau Electric.....	15,000,000 00	14,749,927 50	6,047,187 85	806,480 00
South Brooklyn.....	500,000 00	150,000 00	2,756,570 59	36,282 51
Prospect Park & Coney Island.....	250,000 00	950,000 00	430,500 00	18,117 04
Prospect Park & South Brooklyn.....	50,000 00			
New York & Coney Island.....	100,000 00			
Total	\$52,643,900 00	\$196,102,127 50	\$43,769,567 91	\$6,431,173 20
MANHATTAN SURFACE				
New York Railways.....	\$17,495,060 00	\$58,423,027 19		
Bleecker St. & Fulton Ferry.....	900,000 00	700,000 00		
Broadway & Seventh Avenue.....	2,100,000 00	\$8,150,000 00	\$4,725,123 78	
Christopher & 10th Streets.....	650,000 00	210,000 00		
Eighth Avenue.....	1,000,000 00	750,000 00		
Fort George & Eleventh Avenue.....	3,000,000 00			
42d Street & Grand Street Ferry.....	748,000 00		\$1,560,365 84	
New York & Harlem (City line).....	\$10,000,000 00	\$12,000,000 00		
Ninth Avenue.....	800,000 00			
Sixth Avenue.....	2,000,000 00			
34th Street Crosstown.....	1,000,000 00	1,000,000 00	\$1,080,808 80	
23d Street.....	600,000 00	1,500,000 00	\$400,000 00	
Total — N. Y. Rys. operation	\$40,495,060 00	\$38,733,087 19	\$7,766,288 42	

NOTE.— Detailed information concerning the above figures, as well as the contingent liabilities, will be found in the abstracts of the returns of the various companies following the general tables.

¹ Comprises all debt which by the terms of its creation does not mature until more than one year after date of creation, and which on June 30, 1919, had not matured.

² Includes certificates of indebtedness, matured debt, and other debt that is technically not funded but practically long term, where owed to associated companies.

³ Where the classification in the returns is not more definite, open accounts not drawing interest are entered in this column, and other obligations due associated companies in the preceding column.

⁴ Also includes matured funded debt, and receiver's certificates when not held by system companies.

⁵ This column also includes suspense credit balances.

⁶ Includes Manhattan Railway lease account, \$377,322.73.

⁷ Excludes the accrued deficits under Contract 3 and related certificates, \$10,457,478.12 to June 30, 1919.

⁸ See Div. E of Table XIX.

⁹ Sale of real estate included in allotment of funds under Contract 1.

¹⁰ Premiums on bonds issued for construction as reported by Determination Division of Transit Construction Commission.

¹¹ Seven-eighths of sale of real estate included in allotment of funds under this contract.

¹² Seven-eighths of premiums on bonds issued for construction, estimated from figures reported by Determination Division of Transit Construction Commission.

¹³ Includes \$104,883.76, representing amounts due lessee company for betterments, and excludes \$1,000 matured funded debt transferred to Other bills payable and similar short term obligations.

¹⁴ Includes amounts due the Interborough for additions and betterments, disputed, \$106,635.73; and bills and accounts, \$448.11.

STREET RAILWAY COMPANIES

193

10, 1919, for operating and lesser companies: (B) Liabilities side

Other bills payable and similar short-term obligations ⁴	Other current and accrued liabilities	Reserves other than accrued amortization of capital ⁵	Total liabilities and credit balances	Surplus	Deficit
\$2,071,450 00	⁶ \$13,250,464 21	\$14,852,879 53	\$266,575,793 74	⁷ \$10,152,092 53	
	⁸ 57,326 79	¹⁰ 1,980,475 91	56,894,437 70		
	¹¹ 262,500 00	¹² 617,532 21	61,610,032 21		
1,000 00	¹⁴ 107,143 84	1,800,383 06	107,321,932 68	7,628,766 48	
⁹ 5,073,460 00	13,686,334 84	19,869,869 71	492,303,176 33	17,780,849 01	
	6,026,315 06	2,791,191 30	131,677,080 03	64,919 96	
\$2,672,450 00	\$19,712,649 90	\$22,080,481 01	\$623,979,866 35	\$17,845,778 96	
	\$4,975,401 92	\$2,649,936 37	\$64,686,117 45		\$82,963 66
	7,848,679 84	663,460 39	10,366,325 63	\$1,361,103 41	
	¹⁶ 496,866 66	¹⁷ 783,467 59	78,569,334 25		
	3,501,587 98	381,000 00	65,100,880 25	53,631 28	
	2,577,635 13		4,310,349 63	6,000 00	
	¹⁹ 397,181 53	⁴ 477,864 35	²³ 180,007 31	1,480,634 69	69,863 66
	1,744,920 64	483,414 31	16,997,922 98		903,193 11
	1,666 67		101,666 67	16,541 77	
	296,289 67	²⁰ 888,000 00	20,109,289 67	641,446 36	
	464,868 28	132,812 61	12,139,500 00		153,832 86
160,362 16	314,936 16	20,149 46	9,963,818 04	697,960 60	
			30,614 93	60 37	
	139,969 26	5,398 46	3,136,622 26	24,624 46	
175,600 00	967,962 26	401,900 63	28,186,448 34	127,726 07	
	387,168 97	78,021 96	3,908,044 03		631,966 23
	24,035 07		1,672,652 11		542,828 49
		59,098 34	109,093 34	1,389 63	
			100,000 00	6,809 17	
\$335,362 16	\$23,758,863 71	²² \$6,546,655 10	\$329,587,679 53	\$2,736,593 22	\$2,294,674 35
\$750,000 00	²¹ \$6,071,749 03	²² \$3,423,793 55	\$91,173,629 77		\$3,285,261 31
		3,125 00	1,600,000 00	\$113,009 03	
			14,978,248 78	80,170 41	
	158,750 30		860,000 00		²⁴ 27,068 66
			1,908,750 30	187,783 73	
			3,000,000 00		
10,000 00	140,663 30		2,808,355 84	330,762 02	
			22,150,662 20	1,375,766 33	
	117 00	36,250 00	800,000 00		382,009 52
			2,036,267 00	358,027 30	
		13,128 21	3,080,806 80		
			2,618,128 21	²⁵ 74,327 06	
\$760,000 00	\$6,671,378 53	\$8,491,296 76	\$146,414,960 90	²⁶ \$2,580,345 87	²⁷ \$3,694,369 61

¹⁰ See note 9 to first double page of Div. A.¹¹ Seven-tenths of sale of real estate included in allotment of funds issued under this contract.¹² Seven-tenths of premiums on bonds issued for construction, estimated from figures reported by Determination Division of Transit Construction Commission.¹³ Respondent reports \$1,042,384.99 under bills payable to the B. R. T. Co. but does not state how much of this amount is included on the corporation's balance sheet nor how much on the receiver's balance sheet. The figure here shown for the corporation is the amount shown at the end of 1918, the additional \$360,000 being shown on the receiver's balance sheet.¹⁴ Brooklyn City figure represents "Capital expenditures from surplus".¹⁵ Construction advances owing to associated companies.¹⁶ Includes \$7,707.25, interest and rentals uncalled for, deposited by prior interest, accrued and payable prior to Jan. 1, 1912.¹⁷ Includes "Accounts awaiting distribution." \$8,058,589.20.¹⁸ First mortgage bonds, \$1,500,000 (held by N. Y. Railways), which matured June 1, 1904, are shown under Other permanent debts owing to associated companies.¹⁹ Includes \$3,225,123.78 expended by lessee for betterments, for which no liability for repayment is recognized by the lessor. For details of the remainder, see note 13.²⁰ See note 8, Table XVI, B.²¹ No liability for repayment of this amount is recognized by company, and the amount is not included in Table XIX.²² N. Y. & Harlem's entire funded debt is a mortgage on its "steam" line, while only \$2,500,000 of its stock is estimated as applicable to its "city line".²³ Matured first mortgage bonds and matured debentures.²⁴ See note 14, Table XVI, B.

194 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

TABLE XVII. Condensed balance sheet statements as of June 30.

OPERATING AND LESSOR STREET RAILWAYS (LESSORS INDENTED)	Capital stock	Funded debt ¹	Other permanent debts (and bills) owing associated companies ²	Working advances from associated companies ³
Second Avenue ⁴	\$1,862,000 00	\$5,631,000 00		
Second Avenue, Receiver				
Brooklyn & North River.....	100,000 00		\$261,318 39	\$231,471 90
Third Avenue.....	16,590,000 00	49,526,500 00		154,303 80
Kingsbridge Railway.....	8,600 00		\$2,248,792 70	
Dry Dock, E. B'way & B.....	1,200,000 00	2,778,200 00		607,590 10
42d St., Manh. & St. N. Ave.....	2,500,000 00	1,200,000 00	7,902,152 98	55,786 06
Third Avenue Bridge.....	20,000 00		92,906 64	1,160 16
Belt Line.....	734,000 00	1,760,000 00	73,091 53	4,353 84
Mid-Crosstown.....	150,000 00			199,372 02
Total.....	\$63,457,600 00	\$143,618,727 19	\$18,344,552 66	\$1,253,936 88
BRONX SURFACE				
N. Y. City Interborough.....	\$5,000,000 00	\$2,164,000 00	\$7,358 29	\$107,162 66
Pelham Park & City Island.....	45,000 00		29,545 31	94,992 22
Southern Boulevard.....	250,000 00	250,000 00	186,472 71	137,746 12
Union.....	2,000,000 00	2,000,000 00	4,718,064 39	712,549 11
Bronx Traction.....	58,100 00		709,848 37	
Westchester Electric.....	500,000 00	500,000 00	2,142,161 17	334,119 32
Total.....	\$7,853,100 00	\$4,914,000 00	\$7,790,450 24	\$1,886,569 44
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County.....	\$3,235,000 00	\$3,000,000 00	\$2,740,306 73	\$2,385,903 23
Long Island Electric.....	600,000 00	600,000 00	120,000 00	67,270 80
New York & Long Island.....	1,000,000 00	1,000,000 00		35,432 19
Ocean Electric.....	35,000 00		265,177 86	23,000 00
New York & North Shore.....	979,350 00	770,000 00		
Manhattan & Queens.....	20,000 00			
Total.....	\$5,869,350 00	\$5,370,000 00	\$3,125,484 59	\$2,512,256 22
RICHMOND AND OTHER SURFACE				
Richmond Light & R. R.....	\$2,871,750 00	\$2,200,000 00	\$30,000 00	
Staten Island Midland.....	1,000,000 00	1,061,000 00		\$110,732 73
Southfield Beach.....	250,000 00			608 98
Total—Richmond.....	\$4,121,750 00	\$3,261,000 00	\$30,000 00	\$111,341 71
Manhattan Bridge 3-Cent line.....	450,000 00			
Bush Terminal.....	20,000 00		336,045 00	333,040 88
Van Brunt St. & Erie Basin.....	200,000 00	\$1,000 00		
Marine.....	50,000 00			
Total—Misc. Brooklyn.....	\$700,000 00	\$1,000 00	\$336,045 00	\$333,040 88
Total.....	\$4,841,750 00	\$3,312,000 00	\$366,045 00	\$444,382 59
Grand total.....	\$274,915,710 00	\$791,901,220 13	\$74,696,100 40	\$12,038,318 33

For notes 1 to 5 see preceding double page.

¹ Represents " amount received from the New York Railways Co. in settlement of claims against the estates of the Metropolitan Street Railway Co., and New York City Railway Co. for breach of lease, use and occupation [of property] and [use of] motors, which settlement the receiver was authorized to accept under court order of Dec. 21, 1915."

² For defaulted interest, see abstract of company's returns.

³ No balance sheet was received from the Second Avenue for 1919. As those for 1917 and 1918 were identical, it is assumed that the 1919 would not be very different from the 1918, and therefore the latter figures are here used for the sake of completeness.

⁴ Advances by various companies which are considered by the respondent as associated, those in the third column being interest bearing notes.

⁵ " Notes payable for employees' Liberty bonds."

⁶ Includes deposits of associated companies to pay interest and taxes, \$318,190.08.

1919, for operating and lesser companies: (B) Liabilities side — Concluded

Other bills payable and similar short-term obligations ^a	Other current and accrued liabilities	Reserves other than accrued amortization of capital ^b	Total liabilities and credit balances	Surplus	Deficit
\$385,830 08	\$1,448,545 64	^c \$574,910 27	\$9,902,285 99	(^d)	\$589,698 39
3,301,860 00	585,097 58	45,238 07	3,782,196 65		947,222 71
.....	21,010 00	34,136 91	647,937 20		464,239 74
^e 594,568 63	^f 4,188,011 75	8,423,545 47	79,446,829 65		973,281 95
.....	.....	.....	2,287,392 70	\$5,062 98	.....
.....	177,838 96	13,618 53	4,777,247 59		491,779 85
.....	688,493 56	20,000 00	12,366,432 60	76,444 28	.....
.....	23,227 19	22,976 79	160,272 78	6,000 00	.....
.....	112,871 03	9,352 62	2,683,668 02		105,305 51
.....	2,956 10	404 21	352,732 33		187,754 12
\$4,942,258 71	\$13,539,330 34	\$17,635,479 63	\$282,791,945 41	\$2,607,843 13	\$7,452,601 78
.....	\$74,915 84	\$476,412 22	\$7,829,849 01		\$995,368 40
.....	19,902 26	.....	189,439 80		105,053 03
.....	55,180 21	4,180 29	883,579 38		108,608 76
.....	1,228,995 17	69,534 85	10,726,143 52	\$757,872 71	.....
.....	105,350 04	.....	873,298 41		99,444 43
.....	947,698 86	7,736 43	4,431,715 78		1,403,198 26
.....	\$2,432,042 38	\$557,863 79	\$24,934,025 85	\$757,872 71	\$2,411,667 88
.....
\$500 00	\$699,053 17	.....	\$12,080,763 13		\$3,452,129 61
.....	298,424 66	\$4,405 38	1,680,100 83		135,486 71
.....	147,901 06	.....	2,183,383 24	\$76,404 04	.....
.....	5,475 86	.....	329,253 74	158,884 89	.....
.....	47,772 36	33,745 44	1,830,867 80		94,699 86
365,540 41	^g 1,455,774 02	10,783 48	^h 1,852,097 91		276,387 57
\$366,040 41	\$2,654,401 13	\$48,934 30	\$19,946,466 65	\$235,288 93	\$3,928,703 75
.....
\$924,411 03	\$519,079 32	\$4,227 74	\$6,549,468 09		\$213,314 67
93,588 97	515,808 80	2,147 88	2,803,278 38		463,445 77
50,000 00	841 41	.....	301,450 39	\$20,021 31	.....
1,068,000 00	1,035,729 53	6,375 68	9,654,196 86	80,081 31	676,780 44
.....	20,752 37	35,457 87	506,210 24	12,385 84	.....
.....	44,779 64	.....	733,865 52		396,548 35
.....	3,193 86	.....	234,193 86	67,075 42	.....
.....	49,890 24	.....	99,890 24		83,279 31
.....	118,616 11	55,457 87	1,574,169 86	79,461 86	479,837 66
\$1,068,000 00	\$1,154,345 64	\$41,833 49	\$11,228,356 72	\$99,482 57	\$1,156,588 10
38,784,111 28	\$63,251,663 10	\$46,891,217 32	\$1,272,468,340 56	ⁱ \$24,282,859 52	^j \$17,244,235 86

^a Construction advances owing to associated companies.^b Amount paid in on subscriptions for stock.^c See note 7 on second double page of Div. A.^d Excess of \$7,500,000 over Table XIX due to inclusion here of entire capital stock of N. Y. & Harlem. See note 27 on preceding double page.^e Excess of \$17,547,254.31 over Table XIX due to inclusion here of \$12,000,000 bonds of N. Y. & Harlem (see note 26 on preceding double page), \$104,883.76 due by Manh. Ry. to lessee for betterments, and the following reacquored securities: I. R. T., \$3,494,000; H. & M., \$1,108,529.04; N. Y. Rys., \$1,041,341.51; 23d St., \$17,000; 3d Ave., \$2,840,500; and N. Y. C. Int., \$57,000; and to the exclusion here of \$1,000 matured funded debt of footnote 13 of preceding double page, and \$3,140,000, receiver's certificates of Second Avenue. Some reacquored securities are excluded from liabilities by the reporting companies.^f See note 11 on second double page of Table XVI, A and notes 8 and 14, Table XVI, B.

196 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XVIII. GROWTH OF FIXED CAPITAL, YEAR ENDED JUNE 30, 1919: Total fixed at end

OPERATING AND LESSOR STREET RAILWAYS	Gross fixed capital, June 30, 1918	CHANGES
		Total installations
OPERATING COMPANIES		
Interborough Rapid Transit.....	\$176,724,459 59	\$15,759,753 75
Contracts 1 and 2 (old subway).....	49,715,835 56	71,909 93
Contract 3 and allied certificates.....	127,006,624 03	15,687,843 82
Manhattan Ry. (Elevated div.).....	* [68,064 02]	* [28,780 66]
Hudson & Manhattan { (Street railway)	120,842,349 21	199,145 91
(Other department)		4,921 33
Total.....	\$297,566,806 80	\$15,963,820 99
BROOKLYN RAPID TRANSIT		
New York Consolidated.....	\$57,692,290 22	\$790 54
Brooklyn Heights.....	3,893,506 33	46,260 81
Leased lines.....	9,872,557 86	86,844 17
Bridge Operating.....	100,734 55	
Brooklyn, Queens Co. & Sub.....	11,400,346 89	13,262 15
Coney Island & Brooklyn.....	9,621,233 08	11,357 48
Coney Island & Gravesend.....	251,388 15	882 58
Nassau Electric.....	24,788,166 08	119,851 83
South Brooklyn.....	1,237,953 54	891 47
Leased lines.....	1,629,631 62	6,028 94
Total.....	\$130,437,806 36	\$286,169 97
MANHATTAN SURFACE		
New York Railways { Street railway.....	* \$77,786,438 50	* \$95,440 33
Office building.....		7 Cr 4 99
Leased lines { Street railway.....		* Cr 33,110 28
Office building.....		7 Cr 1 20
Second Avenue.....	8,744,814 34	
Second Avenue, Receiver ¹¹	1,250,585 83	15,372 50
Brooklyn & North River.....	92,335 43	
Third Avenue.....	34,137,837 93	71,986 55
Dry Dock, E. B' way & Battery.....	4,343,351 98	145 61
42d St., Manh. & St. N. Ave.....	12,598,806 25	15,647 11
Belt Line.....	2,517,221 15	1,704 10
Mid-Crostown.....	160,498 67	564 81
Total.....	\$141,640,890 08	\$167,654 54
BRONX SURFACE		
N. Y. City Interborough.....	\$7,028,792 70	\$12,005 31
Pelham Park & City Island.....	82,789 64	
Southern Boulevard.....	703,089 78	4,980 83
Union.....	9,548,769 84	16,104 96
Westchester Electric.....	2,795,467 98	6,632 51
Total.....	\$30,158,909 94	\$39,733 61

NOTE.— Figures in brackets are not included in the totals because they represent amounts spent by the lessee that are chargeable to the lessor.

¹ That is, without deduction for amortization or depreciation.

² The Interborough reports \$208,836.52 as recoverable from the Manhattan Railway on this account. The amount here tabulated was obtained by deducting \$102,154.08, \$40,156.91, \$1,149, and \$7,292.51, representing respectively the 1915, 1916, 1917, and 1918 retirements from fixed capital, which have been credited to the Manhattan Equipment Reserve instead of the capital accounts affected.

³ Installations during the year credited to the Manhattan Equipment Reserve in the accounts of the Interborough.

⁴ The Interborough reports \$222,617.18 as recoverable from the Manhattan Railway on this account. The amount here tabulated was obtained by deducting \$102,154.08, \$40,156.91, \$1,149, \$7,292.51, and \$77,389.98, representing respectively the 1915, 1916, 1917, 1918, and 1919 retire-

capital at beginning of year, summary of changes made during the year and total fixed capital of year

IN FIXED CAPITAL DURING YEAR			TOTAL FIXED CAPITAL JUNE 30, 1919		
WITHDRAWALS		Net increase in book cost	"Fixed capital, Dec. 31, 1908"	Fixed capital installed since 1908	Gross fixed capital, June 30, 1919 ¹
"Fixed capital, Dec. 31, 1908"	Fixed capital installed since 1908				
\$21,247 08		\$15,738,506 73	\$31,866,009 99	\$180,596,956 33	\$192,463,966 32
21,247 02		50,662 91	31,866,009 99	17,900,488 48	49,766,498 47
		15,687,843 82		142,696,467 85	142,696,467 85
		[28,730 66]		[Cr 5,525 30]	[5,525 30]
		199,145 91	102,001,728 68	16,234,565 10	121,046,416 45
		4,921 33		2,830,122 67	
\$21,247 02		\$15,942,573 97	\$133,867,738 67	\$179,641,644 10	\$313,509,382 77
\$37,929 84		Cr \$27,139 30	\$82,312 118 98	\$5,352,031 94	\$57,665,150 92
	\$56,842 22	Cr 10,581 41	425,812 67	3,457,112 25	3,882,924 92
92,371 50	34,769 10	Cr 40,296 43	7,107,902 50	2,724,358 93	9,832,261 43
			100,734 55		100,734 55
2,057 03	65 45	11,139 67	10,071,280 33	1,340,206 23	11,411,486 56
44,378 00	2,500 00	Cr 35,520 52	8,320,869 76	1,364,842 80	9,585,712 56
1,957 00		Cr 1,074 42	206,389 50	43,924 23	250,313 72
70,074 78		49,777 05	31,586,709 40	3,251,233 73	34,837,943 13
7,309 00		Cr 6,417 53	1,062,851 70	168,684 35	1,231,536 05
1,573 83		4,155 11	1,479,392 90	154,393 83	1,633,786 73
\$347,950 98	\$94,176 77	Cr \$55,957 78	\$112,575,062 29	\$17,856,788 29	\$130,431,850 58
		\$95,440 33		\$3,222,542 86	
		Cr 4 99		79,428 76	
		Cr 23,110 28	\$74,556,134 28	187,711 89	\$137,091,658 55
		Cr 1 20		35,840 77	
			8,744,814 34		8,744,814 34
		15,372 50		1,274,958 33	1,274,958 33
\$29,312 00		42,584 55	30,253,966 15	92,335 43	92,335 43
	\$2,457 13	Cr 2,311 52	3,915,232 61	3,926,456 33	34,180,423 48
1,696 76	7,493 23	13,951 35	11,773,573 55	425,807 85	4,341,040 46
		Cr 5,779 13		839,184 05	12,612,767 80
		564 81		2,511,442 02	2,511,442 02
				161,063 48	161,063 48
\$31,007 76	\$9,940 36	\$126,706 42	\$129,243,720 93	\$12,766,771 76	\$142,010,492 69
\$6,305 66	\$15,917 01	Cr \$10,217 36	\$6,384,587 64	\$633,987 70	\$7,018,575 34
		4,990 83		82,789 64	82,789 64
4,300 00	3,400 00	8,404 96	559,454 97	148,625 64	708,080 61
		6,632 51	7,709,174 47	1,848,000 33	9,557,174 80
			2,289,121 17	512,979 32	2,802,100 49
\$10,605 66	\$19,317 01	\$9,810 94	\$16,942,338 25	\$3,226,382 63	\$20,168,720 88

ments from fixed capital which have been credited to Manhattan Equipment Reserve instead of the capital accounts affected.

¹ Cost of property acquired Jan. 1, 1912, awaiting distribution upon settlement of receivership account is \$74,421,206.21, less \$107,968.12 for property then acquired and subsequently retired, of which \$18,566.75 was retired during 1918.

² Includes Cr \$4,996.08, adjustment in classification of the balance at the beginning of year.

³ Adjustment in classification of the balance at the beginning of year.

⁴ Includes Cr \$33,560.24, adjustment in classification of the balance at the beginning of year.

⁵ Cost of property acquired Jan. 1, 1912, awaiting distribution upon settlement of receivership accounts is \$74,671,206.21 (excess of \$250,000 over 1918, representing mortgage on Central Cross-town, whose property was bought by N. Y. Railways Aug. 14, 1918) less \$115,071.93 for property so acquired and subsequently retired, of which \$7,103.81 was retired during 1919.

⁶ See note 9.

⁷ As reported in 1918; company failed to submit corporate balance sheet for 1919.

198 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XVIII. Growth of fixed capital, year ended June 30, 1919: Total fixed capital at beginning

OPERATING AND LESSOR STREET RAILWAYS	Gross fixed capital, June 30, 1918	CHANGES
		Total installations
QUEENS SURFACE (EXCL. B. R. T.)		
New York & Queens County.....	\$8,864,222 53	\$7,036 58
Long Island Electric.....	1,696,809 07	816 90
New York & Long Island.....	2,427,052 34	6,625 37
Ocean Electric.....	476,530 67	4,267 67
New York & North Shore.....	1,910,673 98	137 74
Manhattan & Queens, Receivers.....	* 1,352,836 70	7,820 83
Leased lines.....	132,794 63	2,158 74
Total.....	\$16,460,925 02	\$28,863 83
RICHMOND AND OTHER SURFACE		
Richmond Light & R. R.....	* \$2,664,938 44	\$5,178 91
Staten Island Midland.....	* 2,247,090 77	8,709 46
Southfield Beach.....	302,013 12	
Total — Richmond.....	5,214,043 33	13,888 37
Manhattan Bridge 3-cent Line.....	420,656 96	24,785 67
Bush Terminal.....	340,697 42	273 20
Van Brunt St. & Erie Basin.....	269,088 16	
Marine.....	5,483 50	
Total — Misc. Brooklyn.....	1,036,106 04	\$5,068 87
Total.....	\$6,250,748 37	\$38,947 24
Total — Operating companies.....	\$612,566,091 47	\$16,525,190 18
LESSOR COMPANIES		
Rapid Transit Contracts 1 and 2 (City of N. Y.).....	\$56,455,472 42	* \$438,955 28
Rapid Transit Contract 3 (City of N. Y.).....	* 13,308,425 22	* 48,306,596 99
Manhattan Railway.....	112,857,728 35	29,480 37
New York Municipal { City-owned lines.....	22,405,715 25	1,547,956 20
Leased B. R. T. lines.....	21,236,591 97	* 1,991,425 07
Unallocated items.....	14,857,570 15	755,812 65
Rapid Transit Contract 4 (City of N. Y.).....	* 69,547,802 36	* 9,021,531 89
Total — N. Y. Municipal and Contract 4.....	128,047,679 73	15,316,726 81
Brooklyn City.....	19,813,000 00	
DeKalb Ave. & North Beach.....	30,114 93	
Prospect Park & Coney Island.....	1,089,895 86	
Prospect Park & South Brooklyn.....	32,389 73	17 50
New York & Coney Island.....	100,019 02	
Lessors of New York Railways ¹⁰	* 32,815,300 62	
Bleecker Street & Fulton Ferry.....	1,698,804 58	
Fort George & Eleventh Ave.....	3,000,000 00	
Kingsbridge.....	2,262,445 68	
Third Avenue Bridge.....	113,108 64	
Bronx Traction.....	685,520 03	Cr ¹¹ 1,471 88
Total — Lessor companies.....	\$372,304,904 81	\$62,069,304 07
Grand total.....	* \$984,870,996 28	\$78,614,494 25

¹ That is, without deduction for amortization or depreciation.

² Inclusive of \$1,321,030.76 carried in suspense, which represents "estimated and actual values of property, etc., turned over to this corporation as of Nov. 1, 1916, by the MacArthur Bros. Co., pursuant to the agreement of March 7, 1913." Excludes \$500,000, Other intangible street railway capital reported by company, improperly charged to fixed capital.

³ Does not include fixed capital of lighting department.

⁴ Concurrent to taking on its books \$112,500 unpaid interest coupons, respondent charged fixed capital with the same amount. It is here excluded from fixed capital and treated as a deferred asset in the balance sheet table.

⁵ Represents the difference between the estimates of expenditures under Contracts 1, 2, 3, and 4, as of June 30, 1918, and June 30, 1919. It should be noted, however, that the basis for these estimates differs, as shown in footnotes 6 and 7.

⁶ Represents expenditures under Contracts 1, 2, 3, and 4, as of June 30, 1919, estimated at seven-eighths of total expenditures under Contract 3, and seven-tenths of total under Contract 4, from figures reported by the Determination Division of the Transit Construction Commission.

of year, summary of changes made during year and total fixed capital at end of year — Concluded

IN FIXED CAPITAL DURING YEAR			TOTAL FIXED CAPITAL, JUNE 30, 1919		
WITHDRAWALS		Net increase in book cost	"Fixed capital," Dec. 31, 1908 ¹	Fixed capital installed since 1908	Gross fixed capital investment, June 30, 1919 ¹
"Fixed capital," Dec. 31, 1908 ¹	Fixed capital installed since 1908				
\$1,200 00		\$5,836 58	\$8,087,288 22	\$783,772 89	\$8,870,050 11
1,750 00		Cr 933 10	1,350,664 31	245,211 66	1,595,875 97
		6,625 37	2,285,085 13	165,592 58	2,450,677 71
3,508 44		759 23	280,056 32	217,239 58	477,295 90
		137 74	358,738 74	1,252,075 98	1,610,811 72
		7,820 83		* 1,390,657 53	* 1,390,657 53
	\$1,572 43	586 31		133,380 94	133,380 94
\$6,458 44	\$1,572 43	\$20,832 96	\$12,324,827 72	\$4,156,931 16	\$16,481,758 88
\$11,328 89	\$3 75	Cr \$6,151 73	\$2,339,035 63	\$319,751 08	\$2,658,786 71
3,752 49		4,956 97	* 1,971,056 39	281,591 35	* 2,252,647 74
			301,912 39	100 73	302,013 12
16,079 58	8 75	Cr 1,194 76	4,618,004 41	601,445 16	5,219,449 57
	4,566 27	20,219 40		440,876 39	440,876 39
10,585 43		Cr 10,312 23	264,661 30	65,923 89	330,585 19
			266,011 81	3,056 85	269,068 16
10,585 43	4,566 27	9,907 17	530,672 61	5,483 50	5,483 50
				618,540 60	1,048,013 81
\$25,664 81	\$4,570 02	\$8,712 41	\$5,142,677 02	\$1,116,783 76	\$6,259,460 78
\$342,934 67	\$129,576 59	\$16,052,678 92	\$410,096,364 88	\$218,765,301 70	\$628,861,666 58
		\$438,955 28	\$51,660,628 43	\$5,233,799 27	* \$56,894,427 70
		48,306,596 99		61,610,022 21	* 61,610,022 21
\$360 00		28,120 37	* 108,783,758 50	4,406,204 83	113,191,963 33
		1,547,956 20		23,953,671 45	23,953,671 45
		1,991,425 07		23,228,017 04	23,228,017 04
		755,812 65		15,613,382 80	15,613,382 80
		9,021,531 89		78,589,334 25	* 78,589,334 25
		13,319,785 81		141,364,406 54	141,364,406 54
			19,813,000 00		19,813,000 00
			30,114 93		30,114 93
			1,089,895 86		1,089,895 86
		17 50	32,389 73	17 50	32,407 23
			100,019 02		100,019 02
			* 32,815,300 62		* 32,815,300 62
			1,698,804 58		1,698,804 58
			3,000,000 00		3,000,000 00
			2,262,445 68		2,262,445 68
				113,108 64	113,108 64
	\$1,016 75	Cr 2,488 63	306,145 25	376,886 15	683,031 40
\$360 00	\$1,016 75	\$62,087,927 32	\$221,592,502 60	\$213,106,444 14	\$434,698,946 74
\$343,294 67	\$130,593 34	\$78,140,905 24	\$631,688,867 48	\$431,871,745 84	\$1,063,560,613 32

¹ Represents expenditures on units of Contracts 3 and 4, in operation June 30, 1918, as shown by the Financial Summary issued by the Department of Finance, City of New York, as of June 30, 1918, estimated at one-fifth of total expenditures under Contract 3 and two-thirds of total under Contract 4.

² Includes \$306,114.61 realized upon sale (in excess of the book value) of real estate, buildings, and equipment carried in the account, "Fixed capital, Dec. 31, 1908."

³ Includes a credit of \$31,913.52 on account of modifications of entries made in prior periods.

⁴ Grouped, excluding the two mentioned below. For details by companies, see Table XVII.

⁵ Of the fixed capital, equipment, and materials and supplies (\$22,672,104.56) leased by the New York & Harlem, \$4,987,863 is estimated (on the basis of rental received) as applicable to the "City line". Of this amount, \$16,696.36, representing materials and supplies, and \$322,418.64, representing equipment, has been transferred to Other deferred assets, leaving a balance in fixed capital of \$4,648,748.

⁶ Composed of Cr, \$5,532.19, and Dr, \$4,060.31.

⁷ Difference of \$2,656,236.54 from figures shown at the end of year in 1918 Report is due to exclusion here of Central Crostown, which was, during the year, bought in by N. Y. Railways. See also note 9 on preceding double page.

200 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIX. CAPITALIZATION (STOCKS, BONDS, AND
(A) Total outstanding capitalization, including

COMPANY	NOT HELD BY ASSOCIATED CORPORATIONS OF THE	
	Capital stock	Funded debt unmatured
Interborough Rapid Transit	\$35,000,000 00	\$196,561,000 00
City of New York (Contracts 1 and 2).....		54,847,725 00
City of New York (Contract 3, etc.) ¹		80,730,000 00
Manhattan Railway.....	80,000,000 00	45,198,523 02
Total — I. R. T. operation.....	95,000,000 00	357,367,248 02
Hudson & Manhattan.....	45,249,980 00	76,506,704 62
Total	\$140,249,980 00	\$433,873,952 64
BROOKLYN RAPID TRANSIT		
New York Consolidated.....	\$18,900,000 00	\$32,967,000 00
City of New York (Contract 4) ¹		77,230,000 00
New York Municipal.....		80,000,000 00
Total — N. Y. Consolidated operation.....	18,900,000 00	190,197,000 00
Brooklyn Heights.....	200,000 00	250,000 00
Bridge Operating.....	50,000 00	
Brooklyn City.....	12,000,000 00	6,925,000 00
Brooklyn, Queens Co. & Sub.....	2,000,000 00	6,566,000 00
Coney Island & Brooklyn.....	346,900 00	6,204,200 00
DeKalb Ave. & North Beach.....		
Coney Island & Gravesend.....	350,000 00	
Nassau Electric.....	15,000,000 00	14,749,927 50
South Brooklyn.....	500,000 00	150,000 00
Prospect Park & Coney Island.....	250,000 00	950,000 00
Prospect Park & South Brooklyn.....	500 00	
New York & Coney Island.....	18,000 00	
Total	\$49,615,400 00	\$196,052,127 50
MANHATTAN SURFACE		
New York Railways.....	\$17,495,080 00	* \$57,381,685 68
Bleecker St. & Fulton Ferry.....	46,400 00	700,000 00
Broadway & Seventh Avenue.....	899,800 00	8,150,000 00
Christopher & Tenth Streets.....	650,000 00	
Eighth Avenue.....	1,000,000 00	750,000 00
Fort George & Eleventh Avenue.....		(²)
42d Street & Grand Street Ferry.....	348,000 00	
New York & Harlem (City line).....	* 2,500,000 00	(³)
Ninth Avenue.....	800,000 00	
Sixth Avenue.....	2,000,000 00	
34th Street Crosstown.....		1,000,000 00
23d Street.....	92,500 00	1,483,000 00
Total — N. Y. Railways operation.....	\$5,631,780 00	\$9,464,686 68
Second Avenue.....	1,962,000 00	17 8,771,000 00
Brooklyn & North River.....		
Third Avenue.....	16,590,000 00	46,686,000 00
Kingsbridge Railway.....		
Dry Dock, E. Broadway & B.....	2,000 00	1,599,361 25
42d St., Manh. & St. N. Ave.....	28,700 00	1,200,000 00
Third Avenue Bridge.....		
Belt Line.....		
Mid-Crosstown.....		
Total	\$44,114,480 00	\$127,721,046 93

¹ Includes notes treated by creditor companies as permanent, interest-bearing construction advances, and matured funded debt held by system companies.

² Company reports \$261,341,000 first mortgage and refunding bonds outstanding, but erroneously includes \$3,494,000 bonds reported by them as held in sinking fund, and \$61,249,000 normally issued and pledged as collateral.

³ See note 4, Div. D.

⁴ See note 5, Div. E.

⁵ Company reports \$77,610,233.56 funded debt outstanding, but erroneously includes \$1,103,529.04 bonds reacquired and held in a sinking fund.

NOTES TO CONTROLLING CORPORATIONS), JUNE 30, 1919
and excluding intercorporate holdings

STREET RAILWAY FIRST DISTRICT		TOTAL, INCLUDING INTERCORPORATE HOLDINGS			
Certificates of indebtedness ¹	Total	Capital stock	Funded debt unmatured	Certificates of indebtedness ¹	Total
.....	\$231,591,000 00	\$35,000,000 00	² \$196,598,000 00	.....	² \$231,598,000 00
.....	54,847,735 00	.....	54,847,735 00	.....	54,847,735 00
.....	60,730,000 00	.....	60,730,000 00	.....	60,730,000 00
.....	105,198,523 02	60,000,000 00	45,300,523 02	.....	105,300,523 02
.....	459,367,848 08	95,000,000 00	367,376,848 08	.....	459,376,848 08
.....	121,756,654 62	45,249,950 00	³ 76,506,704 62	.....	121,756,654 62
.....	\$574,123,902 64	\$140,249,950 00	\$433,882,952 64	.....	\$574,132,902 64
\$14,654,794 06	\$56,521,794 06	\$18,900,000 00	\$32,967,000 00	\$14,654,794 06	\$56,521,794 06
.....	77,290,000 00	.....	77,290,000 00	.....	77,290,000 00
.....	61,042,384 99	300,000 00	60,000,000 00	.....	61,242,384 99
.....	18,697,179 05	19,100,000 00	160,267,000 00	.....	196,054,179 05
.....	13,372,650 32	300,000 00	250,000 00	.....	13,822,650 32
.....	50,000 00	100,000 00	.....	.....	100,000 00
.....	18,925,000 00	12,000,000 00	6,925,000 00	.....	18,925,000 00
.....	2,689,566 71	2,000,000 00	6,616,000 00	.....	2,689,566 71
.....	118,298 46	2,983,900 00	6,204,200 00	.....	9,306,398 46
.....	.....	10,000 00	.....	.....	10,000 00
.....	2,637,000 00	350,000 00	.....	.....	2,987,000 00
.....	6,047,187 85	15,000,000 00	14,749,927 50	.....	35,797,115 35
.....	2,726,570 59	500,000 00	150,000 00	.....	3,376,570 59
.....	430,500 00	250,000 00	950,000 00	.....	1,630,500 00
.....	500 00	50,000 00	.....	.....	50,000 00
.....	18,000 00	100,000 00	.....	.....	100,000 00
\$43,718,962 96	\$289,386,480 48	\$52,643,900 00	\$196,102,127 50	\$43,718,962 96	\$292,464,980 48
.....	\$74,376,745 68	\$17,495,080 00	⁴ \$57,381,685 68	.....	\$74,376,745 68
.....	748,400 00	900,000 00	700,000 00	.....	1,600,000 00
.....	8,849,800 00	2,100,000 00	8,150,000 00	.....	⁵ 11,750,000 00
.....	650,000 00	650,000 00	210,000 00	.....	860,000 00
.....	1,750,000 00	1,000,000 00	750,000 00	.....	1,750,000 00
.....	.....	3,000,000 00	.....	.....	3,000,000 00
.....	248,000 00	748,000 00	.....	.....	⁶ 748,000 00
.....	2,500,000 00	⁷ 2,500,000 00	(⁸)	.....	2,500,000 00
.....	800,000 00	800,000 00	.....	.....	800,000 00
.....	2,000,000 00	2,000,000 00	.....	.....	2,000,000 00
.....	1,000,000 00	1,000,000 00	1,000,000 00	.....	¹⁰ 2,000,000 00
.....	1,575,500 00	600,000 00	1,483,000 00	.....	2,483,000 00
.....	95,099,115 63	39,793,090 00	69,674,685 63	.....	104,367,745 63
.....	10,633,000 00	1,862,000 00	8,771,000 00	.....	10,633,000 00
.....	.....	100,000 00	.....	.....	100,000 00
.....	63,276,000 00	16,590,000 00	46,686,000 00	.....	63,276,000 00
.....	.....	8,600 00	.....	.....	2,257,392 70
.....	1,601,361 25	1,200,000 00	2,778,200 00	.....	3,978,300 00
.....	1,228,700 00	2,500,000 00	1,200,000 00	.....	11,602,182 98
.....	.....	20,000 00	.....	.....	112,908 64
.....	.....	734,000 00	1,750,000 00	.....	2,557,091 53
.....	.....	150,000 00	.....	.....	150,000 00
.....	\$171,635,506 93	\$55,957,660 00	\$130,859,885 68	\$12,216,945 85	\$199,034,491 53

¹ See notes 1 and 7, Div. C.

² In addition \$3,225,123.78 is reported by lessee as expended for betterments, but no liability for repayment is recognised.

³ In addition \$1,560,355.84 is reported by lessee as expended for betterments, but no liability for repayment is recognised.

⁴ See note 2, Div. B, and 13, Div. C.

⁵ In addition \$1,080,808.80 is reported by lessee as expended for betterments, but no liability for repayment is recognised.

¹⁷ Includes receiver's certificates, \$3,140,000.

202 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIX. Capitalization (stocks, bonds, and notes to controlling corporations), June 30, 1919:

COMPANY	NOT HELD BY ASSOCIATED CORPORATIONS OF THE	
	Capital stock	Funded debt unmatured
BRONX SURFACE		
New York City Interborough.....	\$470,800 00	
Falham Park & City Island.....		
Southern Boulevard.....	300 00	\$250,000 00
Union.....		2,000,000 00
Bronx Traction.....		
Westchester.....		500,000 00
Total.....	\$470,900 00	\$2,750,000 00
QUEENS SURFACE (EXCL. B. R. T.)		
New York & Queens County.....	\$30,200 00	\$3,214,000 00
Long Island Electric.....	300,000 00	300,000 00
New York & Long Island.....	507,000 00	500,000 00
Ocean Electric.....	35,000 00	
New York & North Shore.....	979,350 00	770,000 00
Manhattan & Queens.....	¹² 20,000 00	
Total.....	\$1,871,550 00	\$3,784,000 00
RICHMOND AND OTHER SURFACE		
Richmond Light & R. R.....	¹⁴ \$2,871,750 00	\$2,200,000 00
Staten Island Midland.....	1,000,000 00	1,081,000 00
Southfield Beach.....	122,500 00	
Total — Richmond.....	\$,994,250 00	\$,281,000 00
Manhattan Bridge 3-Cent Line.....	450,000 00	
Bush Terminal.....	20,000 00	
Van Brunt St. & Erie Basin.....	200,000 00	31,000 00
Marine.....	50,000 00	
Total — Misc. Brooklyn.....	720,000 00	31,000 00
Total.....	\$4,714,250 00	\$3,312,000 00
Grand total.....	\$241,036,510 00	\$767,493,127 07

¹ See note 1, page 196.¹¹ See note 11, Div. C.¹² Instalments paid in on subscriptions for stock. This company was organized to take over all the property and franchises within the city of New York of the South Shore Traction Company.¹⁴ In order that this property may be duly represented in capitalization, a judgment of \$1,150,000, exclusive of interest and cost¹³, obtained by the Gas and Electric Securities Co. on Nov. 14, 1917, is here included.

(A) Total outstanding capitalization, including and excluding intercorporate holdings — Concluded

STREET RAILROAD FIRST DISTRICT		TOTAL, INCLUDING INTERCORPORATE HOLDINGS			
Certificates of indebtedness ¹	Total	Capital stock	Funded debt unmatured	Certificates of indebtedness ¹	Total
	\$470,600 00	\$5,000,000 00	¹¹ \$2,077,000 00	\$7,358 29	\$7,084,358 29
		45,000 00		29,545 31	74,545 31
	250,300 00	250,000 00	250,000 00	186,472 71	686,472 71
	2,000,000 00	2,000,000 00	2,000,000 00	4,715,064 39	8,715,064 39
		58,100 00		312,705 78	370,805 78
	500,000 00	500,000 00	500,000 00	1,952,161 17	2,952,161 17
	\$3,220,900 00	\$7,853,100 00	\$4,827,000 00	\$7,203,307 65	\$19,883,407 65
	\$2,244,200 00	\$3,235,000 00	\$3,000,000 00		\$6,235,000 00
	600,000 00	600,000 00	600,000 00		1,200,000 00
	1,007,000 00	1,000,000 00	1,000,000 00		2,000,000 00
\$265,177 86	300,177 86	35,000 00		\$265,177 86	300,177 86
	1,749,350 00	979,350 00	770,000 00		1,749,350 00
¹² 1,150,000 00	1,170,000 00	20,000 00		1,150,000 00	1,170,000 00
\$1,415,177 86	\$7,074,727 86	\$5,869,350 00	\$5,370,000 00	\$1,415,177 86	\$12,654,527 86
	\$5,071,750 00	\$2,871,750 00	\$2,200,000 00	\$20,000 00	\$5,091,750 00
	2,081,000 00	1,000,000 00	1,081,000 00		2,081,000 00
	122,500 00	250,000 00			250,000 00
	7,275,250 00	4,121,750 00	5,281,000 00	\$0,000 00	7,422,750 00
	450,000 00	450,000 00			450,000 00
336,045 00	356,045 00	20,000 00		336,045 00	356,045 00
	231,000 00	200,000 00	31,000 00		231,000 00
	50,000 00	50,000 00			50,000 00
336,045 00	1,087,045 00	780,000 00	31,000 00	336,045 00	1,087,045 00
\$336,045 00	\$8,362,295 00	\$4,841,750 00	\$3,312,000 00	\$356,045 00	\$8,509,795 00
\$45,470,175 84	\$1,053,999,812 91	¹³ 267,415,710 00	¹⁴ 774,353,965 82	\$64,910,429 34	\$1,106,680,105 16

¹¹ Includes \$118,850 in voting trust certificates which have not been exchanged for voting shares.¹² See note 15, Table XVII, B.¹³ See note 16, Table XVII, B.

TABLE XIX. Capitalization (stocks, bonds, and notes to

COMPANY	Certificates issued	Other *
Interborough Rapid Transit.....	\$35,000,000 00	
Manhattan Railway.....	60,000,000 00	
Total — I. R. T. operation.....	95,000,000 00	
Hudson & Manhattan:		
Common stock and scrip.....	39,994,890 00	
Preferred stock and scrip.....	5,242,151 25	
Conversion liability:		
Common and scrip.....	5,060 00	
Preferred and scrip.....	7,848 75	
Total — H. & M. operation.....	45,249,950 00	
Total.....	\$140,249,950 00	
BROOKLYN RAPID TRANSIT		
New York Consolidated:		
Common stock.....	\$13,869,700 00	1 \$30,300 00
Preferred stock.....	4,989,400 00	1 10,600 00
New York Municipal.....	200,000 00	
Total — N. Y. Consolidated operation.....	19,059,100 00	1 40,900 00
Brooklyn Heights.....	200,000 00	
Bridge Operating.....	100,000 00	
Brooklyn City.....	12,000,000 00	
Brooklyn, Queens Co. and Sub.....	2,000,000 00	
Coney Island & Brooklyn.....	2,983,900 00	
DeKalb Avenue & North Beach.....	10,000 00	
Coney Island & Gravesend.....	350,000 00	
Nassau Electric:		
Common stock.....	8,500,000 00	
Preferred stock.....	6,500,000 00	
Total — Nassau Electric operation.....	15,000,000 00	
South Brooklyn.....	500,000 00	
New York & Coney Island.....	100,000 00	
Prospect Park & Coney Island.....	250,000 00	
Prospect Park & South Brooklyn.....	50,000 00	
Total.....	\$52,603,000 00	\$40,900 00
MANHATTAN SURFACE		
New York Railways.....	\$17,495,080 00	
Bleecker Street & Fulton Ferry.....	900,000 00	
Broadway & Seventh Avenue.....	2,100,000 00	
Christopher & Tenth Street.....	650,000 00	
Eighth Avenue R. R.....	1,000,000 00	
Fort George & Eleventh Avenue.....	3,000,000 00	
Forty-second Street & Grand Street Ferry.....	748,000 00	
New York & Harlem.....	2,500,000 00	
Ninth Avenue.....	800,000 00	
Sixth Avenue.....	2,000,000 00	
Thirty-fourth Street Crosstown.....	1,000,000 00	
Twenty-third Street Railway.....	600,000 00	
Total — New York Railways operation.....	32,793,080 00	

* Includes instalments on subscriptions, stock liability for conversion, etc.

1 Issuable for like amount and kind of Brooklyn Union Elevated stock not yet converted.

controlling corporations), June 30, 1919: (B) Capital stock

Total (nominal liability)	Actually outstanding	PORTION HELD BY ASSOCIATED FIRST DISTRICT STREET RAILWAY CORPORATIONS		Portion not so held
		Amount	Company	
\$35,000,000 00	\$35,000,000 00	.....	-----	\$35,000,000 00
60,000,000 00	60,000,000 00	.....	-----	60,000,000 00
95,000,000 00	95,000,000 00	.....	-----	95,000,000 00
39,991,890 00	39,991,890 00	.....	-----	39,991,890 00
5,242,151 25	5,242,151 25	.....	-----	5,242,151 25
5,060 00	5,060 00	.....	-----	5,060 00
7,848 75	7,848 75	.....	-----	7,848 75
45,249,980 00	45,249,980 00	.....	-----	45,249,980 00
\$140,249,950 00	\$140,249,950 00	.....	-----	\$140,249,950 00
\$13,900,000 00	\$13,900,000 00	.....	-----	\$13,900,000 00
5,000,000 00	5,000,000 00	.....	-----	5,000,000 00
200,000 00	200,000 00	\$200,000 00	N. Y. Consolidated	18,900,000 00
19,100,000 00	19,100,000 00	\$200,000 00	N. Y. Consolidated	200,000 00
200,000 00	200,000 00	.....	-----	50,000 00
100,000 00	100,000 00	50,000 00	N. Y. Railways	12,000,000 00
12,000,000 00	12,000,000 00	.....	-----	2,000,000 00
2,000,000 00	2,000,000 00	.....	-----	346,900 00
2,983,900 00	2,983,900 00	2,637,000 00	C. I. & Gravesend	.....
10,000 00	10,000 00	10,000 00	C. I. & Brooklyn	350,000 00
350,000 00	350,000 00	.....	-----	8,500,000 00
8,500,000 00	8,500,000 00	.....	-----	6,500,000 00
6,500,000 00	6,500,000 00	.....	-----	15,000,000 00
15,000,000 00	15,000,000 00	.....	-----	500,000 00
500,000 00	500,000 00	.....	-----	18,000 00
100,000 00	100,000 00	82,000 00	South Brooklyn	250,000 00
250,000 00	250,000 00	.....	-----	500 00
50,000 00	50,000 00	49,500 00	South Brooklyn	.....
\$52,642,900 00	\$52,642,900 00	\$3,029,500 00	-----	\$49,615,400 00
\$17,495,050 00	\$17,495,050 00	.....	-----	\$17,495,050 00
900,000 00	900,000 00	\$833,600 00	N. Y. Railways	46,400 00
2,100,000 00	2,100,000 00	1,400,200 00	N. Y. Railways	699,800 00
650,000 00	650,000 00	.....	-----	650,000 00
1,000,000 00	1,000,000 00	.....	-----	1,000,000 00
3,000,000 00	3,000,000 00	3,000,000 00	N. Y. Railways	348,000 00
748,000 00	748,000 00	400,000 00	N. Y. Railways	2,500,000 00
2,500,000 00	2,500,000 00	.....	-----	800,000 00
800,000 00	800,000 00	.....	-----	2,000,000 00
2,000,000 00	2,000,000 00	.....	-----	.....
1,000,000 00	1,000,000 00	1,000,000 00	N. Y. Railways	92,500 00
800,000 00	800,000 00	507,500 00	N. Y. Railways	.....
32,793,080 00	32,793,080 00	7,161,900 00	N. Y. Railways	\$5,631,780 00

* The total capital stock outstanding is \$10,000,000, \$8,656,050 common and \$1,343,950 preferred, of which one-fourth is estimated to be applicable to the "City line" portion of the road.

TABLE XIX. Capitalization (stocks, bonds, and notes to

COMPANY	Certificates issued	Other*
Second Avenue.....	\$1,862,000 00	.....
Brooklyn & North River.....	100,000 00	.....
Third Avenue.....	16,590,000 00	.....
Kingsbridge.....	8,400 00	.....
Dry Dock, E. Broadway & B.....	1,200,000 00	.....
Forty-second St., Manh. & St. N. Avenue.....	2,500,000 00	.....
Third Avenue Bridge.....	20,000 00	.....
Belt Line.....	734,000 00	.....
Mid-Croton.....	150,000 00	.....
Total.....	\$55,957,660 00	.....
BRONX SURFACE		
N. Y. City Interborough.....	\$5,000,000 00	.....
Pelham Park & City Island.....	45,000 00	.....
Southern Boulevard.....	250,000 00	.....
Union.....	2,000,000 00	.....
Bronx Traction.....	58,100 00	.....
Westchester Electric.....	500,000 00	.....
Total.....	\$7,853,100 00	.....
QUEENS SURFACE (EXCL. B. R. T.)		
New York & Queens County.....	\$3,235,000 00	.....
Long Island Electric.....	600,000 00	.....
New York & Long Island:		.....
Common stock.....	750,000 00	.....
Preferred stock.....	250,000 00	.....
Total — N. Y. & L. I. operation.....	1,000,000 00	.....
Ocean Electric.....	35,000 00	.....
New York & North Shore.....	979,350 00	.....
Manhattan & Queens.....		\$20,000 00
Total.....	\$5,849,350 00	\$20,000 00
RICHMOND AND OTHER SURFACE		
Richmond Light & R. R.....	* \$3,000,000 00	.....
Staten Island Midland.....	1,000,000 00	.....
Southfield Beach.....	250,000 00	.....
Total — Richmond.....	4,250,000 00	.....
Manhattan Bridge 3-Cent Line.....	450,000 00	.....
Bush Terminal.....	20,000 00	.....
Van Brunt St. & Erie Basin.....	200,000 00	.....
Marine.....	50,000 00	.....
Total — Misc. Brooklyn.....	720,000 00	.....
Total.....	\$4,970,000 00	.....
Grand total.....	\$267,483,060 00	\$60,900 00

* See footnote *, page 204.

* Includes \$118,850 in voting trust certificates which have not been exchanged for voting shares.

controlling corporations), June 30, 1919: (B) Capital stock — Concluded

Total (nominal liability)	Actually outstanding	PORTION HELD BY ASSOCIATED FIRST DISTRICT STREET RAILWAY CORPORATIONS		Portion not so held
		Amount	Company	
\$1,862,000 00	\$1,862,000 00			\$1,862,000 00
100,000 00	100,000 00	\$12,500 00 12,500 00 25,000 00 25,000 00 25,000 00	Brooklyn Heights Nassau Electric C. I. & Brooklyn N. Y. Railways Third Avenue	
16,590,000 00	16,590,000 00			16,590,000 00
8,600 00	8,600 00	8,600 00	Third Avenue	
1,200,000 00	1,200,000 00	1,198,000 00	Third Avenue	2,000 00
2,500,000 00	2,500,000 00	2,471,300 00	Third Avenue	28,700 00
20,000 00	20,000 00	20,000 00	Third Avenue	
734,000 00	734,000 00	734,000 00	Third Avenue	
150,000 00	150,000 00	150,000 00	Third Avenue	
\$55,957,860 00	\$55,957,860 00	\$11,843,200 00		\$44,114,660 00
\$5,000,000 00	\$5,000,000 00	\$4,529,400 00	Third Avenue	\$470,600 00
45,900 00	45,000 00	45,000 00	Third Avenue	
250,000 00	250,000 00	249,700 00	Third Avenue	300 00
2,000,000 00	2,000,000 00	2,000,000 00	Third Avenue	
58,100 00	58,100 00	58,100 00	Union	
500,000 00	500,000 00	500,000 00	Third Avenue	
\$7,853,100 00	\$7,853,100 00	\$7,382,200 00		\$470,900 00
\$3,235,000 00	\$3,235,000 00	\$3,204,800 00	I. R. T.	\$30,200 00
600,000 00	600,000 00	800,000 00	I. R. T.	300,000 00
750,000 00	750,000 00	368,000 00	I. R. T.	382,000 00
250,000 00	250,000 00	125,000 00	I. R. T.	125,000 00
1,000,000 00	1,000,000 00	483,000 00	I. R. T.	507,000 00
35,000 00	35,000 00			35,000 00
979,350 00	979,350 00			979,350 00
20,000 00	20,000 00			20,000 00
\$5,869,350 00	\$5,869,350 00	\$3,997,800 00		\$1,871,550 00
\$3,000,000 00	\$2,871,750 00			\$2,871,750 00
1,000,000 00	1,000,000 00			1,000,000 00
250,000 00	250,000 00	\$127,500 00	Rich. L. & R. R.	122,500 00
4,280,000 00	4,121,750 00	187,600 00	Rich. L. & R. R.	\$,994,450 00
450,000 00	450,000 00			450,000 00
20,000 00	20,000 00			20,000 00
200,000 00	200,000 00			200,000 00
50,000 00	50,000 00			50,000 00
780,000 00	790,000 00			790,000 00
\$4,970,000 00	\$4,841,750 00	\$127,500 00		\$4,714,250 00
\$267,543,960 00	\$267,415,710 00	\$26,379,200 00		\$241,036,510 00

208 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIX. Capitalization (stocks, bonds, and notes to

COMPANY	Mortgage bonds	Equipment obligations	Plain bonds, debentures, and notes	Real estate mortgages and miscellaneous obligations
Interborough Rapid Transit	\$222,172,000 00		\$39,199,000 00	
City of N. Y. (Contracts 1 and 2) ¹			54,847,725 00	
City of N. Y. (Contract 3, etc.) ²			60,730,000 00	
Manhattan Railway	³ 45,195,000 00			\$13,000 00
Total— I. R. T. operation	227,367,000 00		154,776,725 00	13,000 00
Hudson & Manhattan	⁴ 76,567,233 66	⁵ \$180,000 00		863,000 00
Total	\$343,934,233 66	\$180,000 00	\$154,776,725 00	\$876,000 00
BROOKLYN RAPID TRANSIT				
New York Consolidated	\$22,967,000 00			
City of N. Y. (Contract 4) ²			\$77,290,000 00	
New York Municipal	80,000,000 00			
Total— N. Y. Consolidated operation	82,967,000 00		77,290,000 00	
Brooklyn Heights	250,000 00			
Brooklyn City	6,925,000 00			
Brooklyn, Queens Co. & Sub.	6,624,000 00			
Coney Island & Brooklyn	6,232,000 00			\$99,200 00 [132,000 00]
Nassau Electric	14,750,000 00			
South Brooklyn				150,000 00
Prospect Park & Coney Island	700,000 00		250,000 00	
Total	\$118,448,000 00		\$77,540,000 00	\$349,200 00
MANHATTAN SURFACE				
New York Railways	{ \$38,420,777 19 [350,000 00]		\$3,250 00	
Bleecker St. & Fulton Ferry	700,000 00			
Broadway & Seventh Avenue	8,150,000 00			
Christopher & Tenth Streets	{ [1,500,000 00] 210,000 00			
Eighth Avenue			750,000 00	
Thirty-fourth Street Cramtown	1,000,000 00			
Twenty-third Street	{ 1,500,000 00 [250,000 00]		[150,000 00]	
Total— N. Y. Railways operation	69,980,777 19		752,250 00	¹⁰ \$3,140,000 00
Second Avenue	5,631,000 00		{ [89,000 00]	
Third Avenue	¹⁰ 49,526,500 00			
Dry Dock, E. Broadway & B.	2,778,200 00			
Forty-second St., Manh. & St. N. Ave.	{ 1,200,000 00 [1,487,000 00]			
Bolt Line	1,750,000 00			
Total	\$130,866,477 19		\$752,250 00	\$3,140,000 00

NOTE.—Companies omitted have no funded debt. Matured funded debt is entered in brackets and not included in totals.

¹ The rescheduled bonds, which the respondent erroneously reports as outstanding, are included in this column. Includes also, in case of Interborough, nominally issued bonds.

² For details and for issues on lines under construction, see Div. E.

³ Includes \$1,000 Metropolitan Elevated Ry. 1st mortgage bond due July 1, 1908, which has not been presented for redemption and no longer bears interest. Excludes \$104,883.76 reported as due lessee for betterments.

⁴ Includes adjustment mortgage 5% income bonds, \$33,102,000.

⁵ Consists of \$75,000 payable in semi-annual instalments of \$25,000; \$105,000 payable in semi-annual instalments of \$21,000. Interest is accrued on unpaid balances only.

STREET RAILWAY COMPANIES

209

controlling corporations), June 30, 1919: (C) Funded debt

Total (gross)	Portion nominally issued or reacquired	Net amount outstanding	PORTION HELD BY ASSOCIATED FIRST DISTRICT STREET RAILWAY CORPORATIONS		Portion not so held
			Amount	Company	
\$261,371,000 00	\$64,773,000 00	\$196,598,000 00	\$7,000 00	Bklyn. & No. River	\$196,591,000 00
54,847,725 00		54,847,725 00		—	54,847,725 00
60,730,000 00		60,730,000 00		—	60,730,000 00
45,308,000 00	7,478 98	45,300,523 02	2,000 00	I. R. T.	45,198,523 02
432,186,725 00	64,780,478 88	367,376,246 02	8,000 00	—	357,367,246 02
77,610,233 66	1,103,529 04	76,506,704 62		—	76,506,704 62
\$499,766,958 66	\$65,884,006 02	\$433,882,952 64	\$9,000 00	—	\$433,873,952 64
\$22,967,000 00		\$22,967,000 00		—	\$22,967,000 00
77,290,000 00		77,290,000 00		—	77,290,000 00
60,000,000 00		60,000,000 00		—	60,000,000 00
160,257,000 00		160,257,000 00		—	160,257,000 00
250,000 00		250,000 00		—	250,000 00
6,925,000 00		6,925,000 00		—	6,925,000 00
6,624,000 00	88,000 00	6,616,000 00	\$50,000 00	Brooklyn Heights	6,566,000 00
6,331,300 00	127,000 00	6,204,300 00		—	6,204,300 00
[132,000 00]		[132,000 00]		—	[132,000 00]
14,749,927 50	72 50	14,749,927 50		—	14,749,927 50
150,000 00		150,000 00		—	150,000 00
950,000 00		950,000 00		—	950,000 00
\$196,237,300 00	\$135,072 50	\$196,102,127 50	\$50,000 00	—	\$196,052,127 50
\$58,423,027 19	\$1,041,341 51	\$57,381,685 68		—	\$57,381,685 68
[350,000 00]		[350,000 00]		—	[350,000 00]
700,000 00		700,000 00		—	700,000 00
8,150,000 00		8,150,000 00		—	8,150,000 00
[1,500,000 00]		[1,500,000 00]	\$1,500,000 00	N. Y. Railways	—
210,000 00		210,000 00	210,000 00	N. Y. Railways	—
750,000 00		750,000 00		—	750,000 00
1,000,000 00		1,000,000 00		—	1,000,000 00
1,500,000 00	17,000 00	1,483,000 00		—	1,483,000 00
[400,000 00]		[400,000 00]	[400,000 00]	N. Y. Railways	—
70,733,027 19	1,068,341 51	69,674,685 68	\$10,000 00	—	69,464,685 68
8,771,000 00		8,771,000 00		—	8,771,000 00
[89,000 00]		[89,000 00]		—	[89,000 00]
49,326,500 00	2,840,500 00	46,686,000 00		—	46,686,000 00
2,778,200 00		2,778,200 00	1,178,838 75	Third Avenue	1,599,361 25
1,200,000 00		1,200,000 00		—	1,200,000 00
[1,487,000 00]		[1,487,000 00]	[1,487,000 00]	Third Avenue	—
1,750,000 00		1,750,000 00		Third Avenue	—
\$134,758,727 19	\$3,898,841 51	\$130,859,885 68	\$3,138,838 75	—	\$127,721,046 93

¹ Includes adjustment mortgage 5% income bonds, \$30,609,487.44.² Includes \$250,000 bonds of Central Crostown assumed by N. Y. Railways which acquired property of the former as a result of foreclosure proceedings.³ In addition, \$3,225,123.78 is reported by lessee as expended for betterments, but no liability for repayment is recognized.⁴ In addition, \$1,080,808.80 is reported by lessee as expended for betterments, but no liability for repayment is recognized.⁵ Includes adjustment mortgage 5% income bonds, \$22,536,000.⁶ Second mortgage, 6% income bonds, matured Jan. 1, 1915.

210 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIX. Capitalization (stocks, bonds, and notes to controlling

COMPANY	Mortgage bonds	Equipment obligations	Plain bonds, debentures, and notes	Real estate mortgages and miscellaneous obligations
BRONX SURFACE				
N. Y. City Interborough.....	\$2,164,000 00	.....	.....	.....
Southern Boulevard.....	250,000 00	.....	.....	.....
Union.....	2,000,000 00	.....	.....	.....
Westchester Electric.....	500,000 00	.....	.....	.....
Total.....	\$4,914,000 00	.....	.....	.....
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County.....	{ \$5,186,827 28 500 00 }	.....	.....	.....
Long Island Electric.....	600,000 00	.....	.....	.....
New York & Long Island.....	1,000,000 00	.....	.....	.....
Ocean Electric.....	20,000 00	.....	.....	.....
New York & North Shore.....	800,000 00	.....	.....	.....
Total.....	\$7,586,827 28	.....	.....	.....
RICHMOND & OTHER SURFACE				
Richmond Light & R. R.....	\$2,500,000 00	.....	.....	.....
Staten Island Midland.....	1,000,000 00	\$81,000 00	.....	.....
Total — Richmond.....	\$3,500,000 00	\$81,000 00	.....	.....
Van Brunt St. & Erie Basin.....	65,000 00	.....	.....	.....
Total.....	\$3,565,000 00	\$81,000 00	.....	.....
Grand total.....	\$609,314,538 13	\$261,000 00	\$233,068,975 00	¹⁴ \$4,265,200 00

¹³ According to a letter dated Feb. 25, 1911, from E. J. Gaynor, Auditor, bonds to the amount of \$87,000 were purchased and held uncanceled. In the company's 1914 returns, these bonds were reported as reacquired and held in sinking fund.

STREET RAILWAY COMPANIES

211

corporations), June 30, 1919: (C) Funded debt — Concluded

Total (gross)	Portion nominally issued or reacquired	Net amount outstanding	PORTION HELD BY ASSOCIATED FIRST DISTRICT STREET RAILWAY CORPORATIONS		Portion not so held
			Amount	Company	
\$2,164,000 00	¹³ \$87,000 00	\$2,077,000 00	\$2,077,000 00	Third Avenue	.....
250,000 00	.....	250,000 00	.....	.....	\$250,000 00
2,000,000 00	.....	2,000,000 00	.....	.....	2,000,000 00
500,000 00	.....	500,000 00	.....	.....	500,000 00
\$4,914,000 00	\$87,000 00	\$4,827,000 00	\$2,077,000 00	---	\$2,750,000 00
\$5,186,827 28	\$2,186,827 28	\$3,000,000 00	\$786,000 00	I. R. T.	\$2,214,000 00
[500 00]	.....	[500 00]	.....	.....	[500 00]
600,000 00	.....	600,000 00	300,000 00	I. R. T.	300,000 00
1,000,000 00	.....	1,000,000 00	500,000 00	I. R. T.	500,000 00
[20,000 00]	.....	[20,000 00]	.....	.....	[20,000 00]
800,000 00	30,000 00	770,000 00	.....	.....	770,000 00
\$7,586,827 28	\$2,216,827 28	\$5,370,000 00	\$1,586,000 00	---	\$3,784,000 00
\$2,500,000 00	¹³ \$300,000 00	\$2,200,000 00	.....	---	\$2,200,000 00
1,081,000 00	.....	1,081,000 00	.....	---	1,081,000 00
\$,581,000 00	300,000 00	\$,281,000 00	.....	---	\$,281,000 00
65,000 00	34,000 00	31,000 00	.....	---	31,000 00
\$3,646,000 00	\$334,000 00	\$3,312,000 00	.....	---	\$3,312 000 00
\$846,909,713 13	\$72,555,747 31	¹⁴ \$774,353,965.82	\$6,860,833 75	---	\$767,493,127 07

¹³ Provided for by the mortgage and pledged as collateral for demand notes.¹⁴ N. Y. & Harlem bonds amounting to \$12,000,000 are here excluded for the reason that they are a mortgage on the steam portion of the road. See Table XVII, B.¹⁵ Receiver's certificates.

212 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIX. Capitalization (stocks, bonds, and notes to controlling corporations), June 30, 1919:
(D) Certificates of indebtedness to controlling corporations¹
 [The term "controlling corporation" includes also any intermediary corporation.]

COMPANY AND DESCRIPTION OF DEBT	Creditor company	Amount of debt June 30, 1919	Increase or (D) decrease during year
BROOKLYN RAPID TRANSIT			
New York Consolidated:			
Certificates of indebtedness, 6's	B. R. T. Co.	\$14,654,794 06	D \$7,933 23
Sea Beach, 4% matured bonds	B. R. T. Co.		D 650,000 00
Total		14,654,794 06	D 657,933 23
New York Municipal, bills payable	B. R. T. Co.	1,042,394 90	350,000 00
Brooklyn Heights:			
Certificates of indebtedness, 6's	B. R. T. Co.	7,992,173 53	
Bills payable, 6%	B. R. T. Co.	5,380,476 79	
Total		13,372,650 32	
Brooklyn, Queens Co. & Suburban:			
Certificates of indebtedness, 6's	B. R. T. Co.	2,640,709 53	D 1,496 17
Bills payable, 6%	B. R. T. Co.		
Total		2,640,709 53	D 1,496 17
Coney Island & Brooklyn:			
Certificates of indebtedness, 6's	B. R. T. Co.	118,298 46	
Coney Island & Gravesend:			
Certificates of indebtedness, 6's	B. R. T. Co.	2,637,000 00	
Naamau Electric:			
Certificates of indebtedness, 6's	B. R. T. Co.	6,047,187 85	
South Brooklyn:			
Certificates of indebtedness, 6's	B. R. T. Co.	2,394,070 59	
Bills payable, 6%	B. R. T. Co.	323,500 00	D 112,500 00
Total		2,717,570 59	D 112,500 00
Prospect Park & Coney Island:			
Certificates of indebtedness, 4's	Long Island R. R.	430,500 00	
Total		\$43,718,952 98	D \$421,929 40
MANHATTAN SUBWAYS			
Broadway & Seventh Ave., 5% bonds matured	New York Railways	\$1,500,000 00	
Twenty-Third Street Railway, 6% bonds and 5% debentures matured	New York Railways	400,000 00	
Kingbridge Railway, 4% note	Third Avenue	2,348,792 70	
42d St., Manh. & St. N. Ave.: 4% note	Third Avenue	6,391,967 44	
5% note	Third Avenue	23,185 54	
6% bonds matured	Third Avenue	1,487,000 00	
Total		7,909,152 98	
Third Avenue Bridge, 5% note	Third Avenue	92,906 64	
Belt Line, 5% note	Third Avenue	73,091 53	
Total		\$12,216,945 85	

¹ Includes notes, interest bearing construction advances, and matured funded debt held by system companies.
² Excludes \$637,403.82, three-year 6% notes of Central Crosstown, which were included in 1913.

TABLE XIX. Capitalization (stocks, bonds, and notes to controlling corporations), June 30, 1919:
(D) Certificates of indebtedness to controlling corporations — Concluded

COMPANY AND DESCRIPTION OF DEBT	Creditor company	Amount of debt June 30, 1919	Increase or (D) decrease during the year
BROOKLYN SURFACE			
N. Y. City Interborough, 5% note.....	Third Avenue.....	\$7,353 29	
Pelham Park & City Island, 6% notes.....	Third Avenue.....	29,545 31	
Southern Boulevard:			
4% note.....	Third Avenue.....	73,350 73	
5% note.....	Third Avenue.....	64,013 97	
4% note.....	Union Railway.....	50,108 01	
Total.....		186,473 71	
Union, 4% note.....	Third Avenue.....	4,715,064 39	
Bronx Traction:			
4% note.....	Union Railway.....	181,638 17	
5% note.....	Third Avenue.....	131,067 61	
Total.....		312,705 78	
Westchester Electric:			
4% note.....	Third Avenue.....	1,307,221 82	
5% note.....	Third Avenue.....	153,536 36	
4% note.....	Union Railway.....	491,402 99	
Total.....		1,952,161 17	
Total.....	---	\$7,203,307 65	
QUEENS SURFACE (EXCL. B. R. T.)			
Ocean Electric:			
5% mortgage bonds matured.....	Long Island R. R.....	\$20,000 00	
Construction advance, 4%.....	Long Island R. R.....	245,177 86	\$3,514 29
Total.....		265,177 86	3,514 29
Manhattan & Queens:			
Judgments unpaid ¹	Gas & Electric Securities Co.....	1,150,000 00	1,150,000 00
Total.....	---	\$1,415,177 86	\$1,153,514 29
RICHMOND AND OTHER SURFACE			
Richmond Light & R. R. 6% notes.....	S. I. Midland.....	\$20,000 00	
Bush Terminal, construction advances, 5%.....	Bush Terminal Co.....	336,045 00	
Total.....	---	\$356,045 00	
Grand total.....	---	\$64,910,429 34	\$731,584 89

¹ See note 13 to Div. A of this table.

² In addition the Interborough reports a contingent liability estimated at \$750,000 owing to the Rapid Transit Subway Construction Co. for "the excess cost of Brooklyn Extension (Ann Street and Broadway, Borough of Manhattan, to Atlantic Avenue, Borough of Brooklyn) over the amount contributed for that purpose by the city — final settlement with sub-contractors and with the city not yet effected." See also note 2.

³ See note 2 above.

214 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XIX. Capitalization (stocks, bonds, and notes to controlling corporations), June 30, 1919:
(E) Details of corporate stock and corporate stock notes of the City of New York outstanding and allotted for construction of rapid-transit railroads

CONTRACT AND ISSUE	Amount authorized ¹	Interest rate (per cent)	Amount of actual issue (par value) ²	Cash realized ³
Contract No. 1				
Rapid Transit Railroad bonds.....	\$51,906,370 01	3	\$1,500,000 00	\$1,522,020 96
Rapid Transit Railroad bonds.....		3½	1,165,000 00	1,165,000 00
Rapid Transit Railroad bonds.....		3½	41,885,000 00	43,744,221 39
Rapid Transit Railroad bonds.....		4	1,506,417 83	1,509,671 82
Rapid Transit Railroad bonds.....		4½	2,107,064 23	2,130,365 23
Rapid Transit Railroad bonds.....		4½	726,197 20	744,441 80
Corporate stock notes.....		3	131,000 00	131,000 00
Corporate stock notes.....		4	415,000 00	415,000 00
Total⁴.....	\$51,906,370 01	—	\$49,435,679 26	\$51,361,721 20
Contract No. 2				
Rapid Transit Railroad bonds.....	\$5,859,250 94	3½	\$1,000 00	\$1,000 00
Rapid Transit Railroad bonds.....		3½	1,815,000 00	1,832,499 74
Rapid Transit Railroad bonds.....		4	961,400 00	967,090 38
Rapid Transit Railroad bonds.....		4½	1,378,645 60	1,392,718 09
Rapid Transit Railroad bonds.....		4½	1,247,000 14	1,273,171 50
Corporate stock notes.....		3	3,000 00	3,000 00
Corporate stock notes.....		4	6,000 00	6,000 00
Total⁴.....	\$5,859,250 94	—	\$5,412,045 74	\$5,475,479 71
Contract No. 3				
Rapid Transit Railroad bonds.....	\$77,806,153 94	4	\$975,557 35	\$975,557 35
Rapid Transit Railroad bonds.....		4½	26,928,468 21	27,378,035 85
Rapid Transit Railroad bonds.....		4½	30,870,283 65	31,126,455 68
Corporate stock notes.....		3	1,250,000 00	1,250,000 00
Corporate stock notes.....		4	6,050,000 00	6,050,000 00
Corporate stock notes.....		4.55	3,800,000 00	3,800,000 00
Total.....	\$77,806,153 94	—	\$69,874,309 21	\$70,580,048 88
Portion on lines in operation.....			\$60,730,000 00	
Contract No. 4				
Rapid Transit Railroad bonds.....	\$121,165,401 96	4	\$6,511,513 59	\$6,559,845 24
Rapid Transit Railroad bonds.....		4½	41,215,821 96	41,894,648 55
Rapid Transit Railroad bonds.....		4½	38,656,519 01	39,058,600 08
Corporate stock notes.....		3	2,200,000 00	2,200,000 00
Corporate stock notes.....		4	11,650,000 00	11,650,000 00
Corporate stock notes.....		4.55	5,000,000 00	5,000,000 00
Total.....	\$121,165,401 96	—	\$108,683,854 56	\$109,803,093 97
Portion on lines in operation.....			\$77,290,000 00	
Contracts Nos. 3 and 4				
Corporate stock notes.....	\$918,055 57	4	\$800,000 00	\$800,000 00
Portion on lines in operation.....			(⁵)	
Total rapid-transit construction				
Rapid Transit Railroad bonds.....	\$257,655,232 42	3	\$1,500,000 00	\$1,522,020 96
Rapid Transit Railroad bonds.....		3½	1,165,000 00	1,166,000 00
Rapid Transit Railroad bonds.....		3½	43,700,000 00	45,576,721 13
Rapid Transit Railroad bonds.....		4	9,954,888 77	10,012,164 89
Rapid Transit Railroad bonds.....		4½	71,630,000 00	72,785,767 72
Rapid Transit Railroad bonds.....		4½	71,500,000 00	72,202,669 06
Corporate stock notes.....		3	3,584,000 00	3,584,000 00
Corporate stock notes.....		4	18,921,000 00	18,921,000 00
Corporate stock notes.....		4½	5,000,000 00	5,000,000 00
Corporate stock notes.....		4.55	7,250,000 00	7,250,000 00
Grand total.....	\$257,655,232 42	—	\$234,205,888 77	\$238,020,343 76
Portion on lines in operation.....			Est. 192,867,725 00	

NOTE.— The figures shown here were obtained from the Determination Division of the Transit Construction Commission as the Financial Summary of the Department of Finance, City of New York, for June 30, 1919, was not available at date of tabulation.

¹ The interest rate is not fixed by the terms of the authorization and the amount sold at one time may not equal the entire authorization.

² Outstanding June 30, 1919.

³ In previous years, cash proceeds available for rapid-transit purposes, exclusive of any premiums received and turned into general funds, were shown here. This year, due to lack of information, the total cash realized from the sale of corporate stock and corporate stock notes is shown, irrespective of the use to which the premiums were put.

⁴ All for lines in operation June 30, 1919.

⁵ Estimated by the Determination Division of the Transit Construction Commission as the amount expended on lines in operation June 30, 1919.

⁶ Included in the amounts estimated under Contracts 3 and 4.

TABLE XIX. Capitalization (stocks, bonds, and notes to controlling corporations), June 30 1919: (F) Capitalization effected by securities issued during the year and retirements of capitalization

COMPANY AND ISSUE	Date of authorization by Public Service Commission	Amount of actual issue (par value)	Cash realized on issue	Occasion or purpose for which issued or retired
FUNDED DEBT				
Interborough Rapid Transit:				
Three-year secured convertible 7% gold notes.....	July 23, 1918	\$39,416,000	\$37,642,280	To provide funds for construction and equipment under Contract 3 and certificates.
Three-year secured convertible 7% gold notes.....	—	D 217,000	—	Purchased by trustees and canceled.
First and refunding mortgage 5% gold bonds.....	July 23, 1918	308,000	—	(1)
First and refunding mortgage 5% gold bonds.....	—	D 1,891,000	—	Reacquired and deposited in sinking fund.
Manhattan Railway:				
Manhattan consolidated mortgage bonds.....	—	1,000	None	To retire Manhattan bond certificate. Held in treasury.
Manhattan bond certificates.....	—	D 1,000	—	Retired.
Manhattan bond certificates.....	—	D 482	—	Reacquired scrip.
Hudson & Manhattan:				
Real-estate mortgages.....	—	D 35,000	—	Reduction during year.
Equipment obligations.....	—	D 184,000	—	Portion matured.
New York Consolidated:				
First mortgage 5% bonds, Bklyn	—	D 33,000	—	Reacquired and retired.
Union El. R. R.....	—	—	—	—
New York Railways:				
First mortgage 6% bonds, Central	—	250,000	—	Mortgage of Central
Croastown R. R. ²	—	—	—	Croastown assumed at time property of that company was acquired under foreclosure proceedings.
First mortgage 5% bonds, South	—	D 350,000	—	Matured and unpaid and therefore excluded from funded debt.
Ferry R. R.....	—	—	—	—
Twenty-third Street Railway:				
Improvement and refunding 5% mortgage bonds.....	—	D 3,000	—	Reacquired.
Staten Island Midland:				
Equipment trust certificates, 6's....	—	D 13,500	—	Portion matured.
Total.....	—	\$37,247,018	—	—

NOTE. — Increases or decreases in B. R. T. certificates of indebtedness and in unfunded system inter-company debt are shown in Div. D. New York City Rapid Transit Railroad bonds and corporate stock notes issued during year are included in Div. E.

¹ The company pledged \$61,587,000 first and refunding mortgage 5 per cent gold bonds as collateral security for its notes. Of these bonds, \$338,000 were released upon deposit made Jan. 1, 1919, under Section 3 of Article 3 of the Collateral Indentures, \$308,000 being applied by the trustee of the sinking fund to the purchase of \$217,000 gold notes, and \$30,000 being returned to the treasury of the company.

² The Central Croastown capitalization (stock, \$600,000, and funded debt, \$2,723,400) included in 1918 is here excluded with the exception of \$250,000 bonds assumed by the N. Y. Railways.

TABLE XX. VALUATION OF PROPERTY OF STREET-SURFACE RAILWAYS FOR PURPOSES OF TAXATION:

(A) Assessed valuation of street-surface railways, year ended June 30, 1919
[The few instances of cents are not published, although included in the totals.]

COMPANY	Tangible and intangible property in streets ("special franchise")	Corporate real property	OTHER REAL PROPERTY — OUTSIDE OF STREETS		Personal property	Total
			Land and improvements	Land only		
BROOKLYN RAPID TRANSIT						
Brooklyn Heights	\$66,270	\$65,350	\$516,450	\$155,950		\$648,070
Bridge Operating					\$47,572	47,572
Brooklyn City	11,731,640	496,200	5,512,810	2,515,660		17,740,660
Brooklyn, Queens Co. & Sub.	2,998,160	1,450,550	545,300	386,000		4,994,010
Coney Island & Brooklyn	2,569,310	20,250	1,519,225	583,175		4,108,785
DeKalb Ave. & North Beach	40,940					40,940
Coney Island & Gravesend	190,820					190,820
Nassau Electric	6,902,420	925,000	981,900	400,250		8,809,320
South Brooklyn	13,160	1,326,250	7,150	7,150		1,346,560
Prospect Park & Coney Island	} \$49,820	2,650,000	400	400		2,700,220
Prospect Park & So. Brooklyn						
New York & Coney Island						
Total	\$34,562,540	\$6,933,600	\$9,063,235	\$4,047,585	\$47,572	\$40,628,947
MANHATTAN SURFACE						
New York Railways ¹	\$6,635,750	\$4,738	\$13,666,352	\$5,878,203		\$30,306,840
Bleecker St. & Fulton Ferry	494,000					494,000
Broadway & Seventh Avenue	1,486,750		\$5,016,880	3,063,400		6,503,630
Christopher & 10th Street	620,350		\$4,183	3,024		624,533
Eighth Avenue	2,612,500		\$873,461	661,205		3,485,961
Fort George & Eleventh Ave.	259,350					259,350
42d St. & Grand St. Ferry	745,750		552,000	240,000		1,297,750
New York & Harlem (City line)	2,778,750					2,778,750
Ninth Avenue	1,520,000					1,520,000
Sixth Avenue	1,387,000		549,323	130,667		1,936,323
34th Street Crosstown	180,500					180,500
23d Street	831,250		\$399,700	370,000		1,230,950
Total — N. Y. Rys. operation	19,551,950	4,738	\$1,061,900	10,348,600		40,618,688
Second Avenue	1,757,500		1,480,000	675,000		3,237,500
Brooklyn & North River	945					945
Third Avenue	4,151,500		5,743,200	\$2,363,000	\$10,000	9,904,700
Kingsbridge Railway	776,150					776,150
Dry Dock, E. B'way & B.	878,750		888,500	530,000		1,767,250
42d St., Manh. & St. N. Ave.	2,489,000		493,000	340,500		2,982,000
Third Avenue Bridge	57,950					57,950
Belt Line	902,500		720,000	450,000		1,622,500
Mid-Crosstown	67,450					67,450
Total	\$30,633,685	\$4,738	\$30,386,600	\$14,705,000	\$10,000	\$61,035,033

¹ Assessed valuation, reported as "\$150,000 disputed; \$47,572.05 admitted."² The entire assessment of the South Brooklyn lessors is levied against the P. P. & C. I., originally the lessee of the others.³ Figures apparently include assessed value of Central Crosstown property.⁴ As given in N. Y. Railways letter of Feb. 13, 1920, to this Commission. Lessor reports \$6,478,000.⁵ As given in letter of note 5. Lessor reports \$166,000.⁶ As given in letter of note 5. Lessor reports \$1,879,000.⁷ As given in letter of note 5. Lessor reports \$37,400.⁸ Exclusive of the land element in a \$10,200 property for which separation is not reported.

TABLE XX. Valuation of property of street-surface railways for purposes of taxation:
(A) Assessed valuation of street-surface railways, year ended June 30, 1919 — Concluded
[The few instances of cents are not published, although included in the totals.]

COMPANY	Tangible and intangible property in streets ("special franchise")	Corporate real property	OTHER REAL PROPERTY — OUTSIDE OF STREETS		Personal property	Total
			Land and improvements	Land only		
BROOKLYN SURFACE						
N. Y. City Interborough	\$798,600					\$798,600
Pelham Park & City Island	39,900					39,900
Southern Boulevard	210,280					210,280
Union	2,800,850		\$736,400	\$333,200		3,537,250
Bronx Traction	437,800					437,800
Westchester Electric	748,308		145,615	(⁹)		893,923
Total	\$5,025,718		\$882,015	\$333,200		\$5,907,730
QUEENS SURFACE (EXCL. B. R. T.)						
New York & Queens County	\$1,235,440	\$196,000	\$532,150	\$142,950		\$1,953,590
Long Island Electric	266,280	57,700	57,500	9,800		381,460
New York & Long Island	481,544	148,847	179,300	(⁹)		809,591
Ocean Electric	73,870	(¹⁰)	16,000	(⁹)		89,870
New York & North Shore	228,650	51,300	91,450	7,950		371,400
Manhattan & Queens, Receivers	373,800					373,800
Total	\$2,650,564	\$453,847	\$866,300	\$160,700		\$3,979,711
RICHMOND AND OTHER SURFACE						
Richmond Light & R. R. ¹¹	\$1,424,000	\$74,000	\$498,975	\$143,600		\$1,996,975
Staten Island Midland	507,300	25,000	116,700	14,800		649,000
Southfield Beach	(¹²)		50,000	11,900		50,000
Total — Richmond	1,931,300	99,000	665,675	170,300		2,696,975
Manhattan Bridge 3-Cent Line	141,370		78,000	29,575	\$47,000	266,370
Bush Terminal	241,110	18,400				257,510
Van Brunt St. & Erie Basin	185,440		18,700	(⁹)		184,140
Total — Misc. Brooklyn	547,920	18,400	96,700	29,575	47,000	708,080
Total	\$2,479,220	\$116,400	\$762,375	\$199,875	\$47,000	\$3,493,995
Grand total — Street-surface railways	\$65,360,734	\$7,507,585	\$41,980,525	\$19,436,360	\$104,572	\$114,953,416

NOTE.—The restriction of Table XX to street surface railways is due to city ownership, in part, of the lines operated by the Interborough and N. Y. Consolidated, and the location of the Hudson & Manhattan in part in New Jersey. The figures for the rapid-transit companies follow:

Interborough R. T.: Subway div.		\$305,700	\$105,000	\$70,000		\$410,700
Elevated div. (Manhattan Ry.)	\$94,113,607	4,819,004	12,292,996	2,044,358		81,228,967
New York Consolidated	14,043,220	8,427,000	1,638,300	638,100		24,108,520
New York Municipal	6,662,440	5,476,500				12,138,940
Hudson & Manh. (property in N. Y.)	7,822,800	1,008,000	12,976,400	N. S.		21,809,700
Hudson & Manh. (property in N. J.)	N. S.	N. S.	N. S.	N. S.		5,534,903

⁹ Company makes no segregation between land and improvements.

¹⁰ Real estate and corporate real property not separately reported. Here tabulated under Land and improvements.

¹¹ Figures include both railroad and light and power departments.

¹² The railroad is entirely upon private right of way.

¹³ Calculated from tax rate, 2.36 per cent, and amount of tax, \$387.04.

218 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XX. Valuation of property of street-
(B) Estimated value of property of street-surface railways, as
[Cents included in tabulation but omitted in

COMPANY*	ESTIMATED COST TO REPRODUCE NEW, Dec. 31, 1918			
	Tangible real property in streets and public places ¹	Outside of streets and public places	Tangible personal property	Total
BROOKLYN RAPID TRANSIT				
Brooklyn Heights	\$61,070	\$194,092	\$2,894,166	\$3,149,329
Bridge Operating			\$47,572	47,572
Brooklyn City	7,331,215	9,273,960	2,455,367	19,060,543
Brooklyn, Queens Co. & Sub.	1,918,540	3,642,001	1,148,138	6,708,679
Coney Island & Brooklyn	1,521,963	2,119,735	1,000,975	4,642,573
DeKalb Ave. & North Beach	20,136			20,136
Coney Island & Gravesend	212,092		134,282	346,374
Nassau Electric	3,982,705	5,677,167	4,032,972	13,692,845
South Brooklyn	2,020	1,555,604	720,870	2,279,095
Prospect Park & Coney Island	41,409	3,466,450	11,164	3,519,024
Prospect Park & So. Brooklyn		169,864		169,864
New York & Coney Island		362,133		362,133
Total	\$15,092,254	\$26,461,011	\$12,445,498	\$53,998,763
MANHATTAN SURFACE				
New York Railways*	\$7,824,293	\$19,487,252	\$18,168,798	\$45,480,343
Bleecker St. & Fulton Ferry	628,058			628,058
Broadway & Seventh Avenue	2,291,130	8,471,670		10,762,800
Christopher & 10th Street	778,968	318,687		1,097,655
Eighth Avenue	3,250,058	2,589,859		5,848,917
Fort George & Eleventh Ave.	299,079			299,079
42d Street & Grand St. Ferry	916,507	702,032		1,618,539
New York & Harlem (City line)	4,362,120			4,362,120
Ninth Avenue	2,699,692			2,699,692
Sixth Avenue	2,308,448	724,163		3,032,611
34th Street Crosstown	246,831			246,831
23d Street	812,542	52,735		865,277
Total — N. Y. Rys. operation	\$6,486,788	\$8,346,398	\$18,168,798	\$32,941,984
Second Avenue	3,642,335	1,304,590	1,100,119	5,947,044
Third Avenue	4,121,550	10,122,877	5,050,488	19,294,915
Kingbridge Railway	768,956			768,956
Dry Dock, E. B'way & B.	1,225,266	1,218,873	189,150	2,633,289
42d St., Manh. & St. N. Ave.	2,627,909	692,275	480,176	3,800,360
Third Avenue Bridge	91,471			91,471
Belt Line	1,178,078	1,022,467	278,453	2,478,998
Mid-Crosstown	90,058			90,058
Total	\$40,072,349	\$46,707,480	\$25,267,186	\$112,047,015
BRONX SURFACE				
N. Y. City Interborough	\$794,677		\$251,584	\$1,046,261
Pelham Park & City Island	45,962	\$5,284		51,246
Southern Boulevard	192,405			192,405
Union	2,802,180	988,291	943,426	4,733,897
Bronx Traction	414,538			414,538
Westchester Electric	897,269	301,740	110,051	1,309,061
Total	\$5,147,032	\$1,295,316	\$1,305,062	\$7,747,411

* The Southfield Beach and the Marine filed no report with the State Tax Commission, while the Brooklyn & North River reported valuation as "none".

¹ Excludes paving and highway bridges.

surface railways for purposes of taxation:
reported to the State Tax Commission under date of December 31, 1918
publication. Totals include additions of cents.]

DEPRECIATION, DEC. 31, 1918				"PRESENT VALUE," DEC. 31, 1918			
Tangible real property in streets and public places ¹	Outside of streets and public places	Tangible personal property	Total	Tangible real property in streets and public places ¹	Outside of streets and public places	Tangible personal property	Total
\$28,898	\$59,704	\$590,052	\$668,556	\$32,171	\$134,387	\$2,314,113	\$2,480,672
2,212,116	1,635,631	505,293	4,452,040	5,019,099	7,638,329	1,860,074	14,507,502
482,762	457,494	226,087	1,166,333	1,435,778	3,184,517	922,040	5,542,335
462,277	285,060	200,744	951,071	1,099,696	1,831,685	800,230	3,691,601
9,062			9,062				11,074
94,709		26,857	121,566			107,425	225,408
1,456,438	478,098	807,390	2,739,927	2,526,266	5,202,009	3,225,582	10,953,918
1,548	146,363	146,078	293,989	1,071	1,409,242	574,792	1,885,106
14,560	496,563	2,791	513,904	26,859	2,909,887	8,373	3,005,120
	19,399		19,399		150,495		150,495
	14,211		14,211		347,921		347,921
\$4,862,363	\$3,592,474	\$2,495,294	\$10,950,132	\$10,229,890	\$22,868,536	\$9,950,203	\$43,048,630
\$2,317,230	\$4,563,600	\$4,554,824	\$11,435,744	\$5,507,063	\$14,923,562	\$13,613,974	\$34,044,599
185,232			185,232	442,826			442,826
674,541	1,119,525		1,794,066	1,616,689	7,362,145		8,968,734
204,712	50,997		255,709	574,256	267,690		841,946
857,522	387,806		1,245,327	2,401,526	2,308,064		4,609,590
91,163			91,163	207,916			207,916
104,657	\$2,010		156,667	811,850	650,022		1,461,872
1,018,473			1,018,473	3,343,647			3,343,647
789,148			789,148	1,910,544			1,910,544
685,581	59,270		744,851	1,622,837	664,893		2,287,730
66,282			66,282	180,549			180,549
229,629	30,805		260,434	582,913	21,930		604,843
7,224,180	6,264,108	4,564,824	18,049,108	19,804,646	26,081,896	13,613,974	59,698,516
1,728,688	61,273	\$28,312	2,318,263	1,813,637	1,243,317	571,807	3,628,761
1,973,369	2,661,260	2,151,842	7,816,202	2,148,150	6,431,616	2,898,946	11,478,712
280,959			280,959	437,997			437,997
455,415	410,394	60,562	926,372	769,851	808,478	128,587	1,706,916
1,101,759	103,035	183,303	1,388,097	1,526,150	589,240	296,873	2,412,263
37,503			37,503	53,968			53,968
528,220	283,396		811,616	631,858	739,070	203,271	1,594,199
44,158			44,158	45,900			45,900
\$13,372,291	\$10,813,462	\$7,553,727	\$31,739,480	\$26,700,067	\$35,894,017	\$17,713,459	\$80,307,534
\$386,536		\$133,081	\$519,617	\$408,140		\$118,502	\$526,643
22,073	\$1,232		23,305	23,889	\$4,052		27,941
88,542			88,542	103,883			103,883
1,150,947	230,624	413,359	1,844,931	1,651,232	707,666	530,066	2,888,965
168,731			168,731	245,806			245,806
424,918	81,798	39,178	545,895	472,350	219,872	70,873	763,196
\$2,241,749	\$363,624	\$585,619	\$3,190,994	\$2,905,283	\$931,691	\$719,442	\$4,556,416

¹ Cost to reproduce new and present value not being reported by the company, the assessed valuation is here given. See note 1 to Div. A.

² See note 2.

³ Figures include estimated valuations of Central Crosstown property.

220 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XX. Valuation of property of street-
(B) Estimated value of property of street-surface railways, as reported
(Cents included in tabulation but omitted in

COMPANY*	ESTIMATED COST TO REPRODUCE NEW, DEC. 31, 1918			
	Tangible real property in streets and public places ¹	Outside of streets and public places	Tangible personal property	Total
QUEENS SURFACE (EXCL. B. R. T.)				
New York & Queens County.....	\$1,987,519	\$991,253	\$1,311,169	\$3,990,941
Long Island Electric.....	340,259	102,153	147,789	590,203
New York & Long Island.....	483,821	541,137	298,290	1,324,248
Ocean Electric.....	66,960	64,872	178,657	310,219
New York & North Shore.....	480,938	515,200	189,410	1,155,548
Manhattan & Queens, Receivers.....	420,674	14,772	216,776	752,222
Total.....	\$3,799,901	\$1,929,369	\$2,383,091	\$8,112,362
RICHMOND AND OTHER SURFACE				
Richmond Light & R. R. ²	\$1,087,454	\$360,933	\$351,239	\$2,199,616
Staten Island Midland.....	922,444	208,893	405,741	1,538,078
Total — Richmond.....	\$2,009,898	470,826	1,256,970	3,737,694
Manhattan Bridge 3-Cent Line.....	80,839	57,966	69,394	208,199
Bush Terminal.....	142,153	7,310	65,584	215,048
Van Brunt St. & Erie Basin.....	31,365	39,236	30,995	101,647
Total — Misc. Bklyn.....	\$24,359	104,562	165,944	\$24,865
Total.....	\$2,264,257	\$575,378	\$1,422,914	\$4,262,549
Grand total — Street-surface railways.....	\$606,375,794	\$76,968,574	\$42,823,752	\$186,168,122

NOTE.— The figures for the rapid-transit companies follow:			
Interborough Rapid Transit: *			
Elevated division (Manhattan Ry.) *	\$31,152,770	\$17,545,695	\$20,045,961
New York Consolidated.....	11,394,857	13,033,051	7,536,529
New York Municipal.....	6,286,946	7,296,917	18,185
Hudson & Manh. (property in New York).....	7,937,957	14,670,900	
			\$22,606,857

* See footnote, page 214.

¹ See footnote, page 215.

² Company reports "no depreciation established."

³ Railroad department only.

surface railways for purposes of taxation:

to the State Tax Commission under date of December 31, 1918 — Concluded
publication. Totals include additions of cents.]

INDICATED DEPRECIATION, DEC. 31, 1918				"PRESENT VALUE," DEC. 31, 1918			
Tangible real property in streets and public places ¹	Outside of streets and public places	Tangible personal property	Total	Tangible real property in streets and public places ¹	Outside of streets and public places	Tangible personal property	Total
\$660,632	\$236,658	\$100,000	\$997,290	\$1,336,887	\$484,596	\$1,211,169	\$3,002,651
32,994	34,926	10,000	65,920	306,266	77,229	137,789	521,283
56,972	101,947	67,000	219,919	442,849	439,190	202,290	1,084,329
30,900	36,160	40,185	97,245	45,790	28,712	138,472	212,974
221,751	290,445	60,106	573,301	289,187	234,755	99,305	583,247
(c)	(c)	(c)	(c)	420,674	14,772	316,776	752,223
\$663,249	\$600,136	\$277,290	\$1,956,675	\$2,811,652	\$1,239,253	\$2,105,801	\$6,156,707
\$692,104	\$55,283	\$198,846	\$746,233	\$595,250	\$205,650	\$652,383	\$1,453,383
412,518	* 91,171	98,935	603,624	608,926	* 118,722	308,806	934,454
506,628	146,444	297,781	1,349,467	1,104,878	324,878	669,189	2,397,877
17,767	5,772	15,595	39,135	63,072	82,183	53,768	199,023
26,420	1,462	37,423	67,305	113,732	5,848	28,161	147,743
26,640	34,596	.....	61,239	4,725	4,687	30,995	40,408
78,288	41,638	\$3,018	167,680	181,630	62,719	112,925	387,176
\$678,450	\$188,286	\$350,799	\$1,517,537	\$1,265,806	\$387,091	\$1,072,114	\$3,745,012
\$22,443,104	\$15,647,965	\$11,263,730	\$49,353,830	\$43,932,690	\$61,320,589	\$31,561,022	\$136,814,301

\$3,082,511	\$5,649,730	N. R.	—	\$28,120,259	\$11,895,965	N. R.	—
2,370,292	1,228,109	\$1,512,196	\$5,110,601	9,024,565	11,804,941	\$6,024,330	\$26,853,836
204,496	127,512	2,182	333,991	6,062,450	7,159,604	16,003	13,258,068
653,728	917,780	.....	1,571,508	7,284,329	13,753,120	.....	21,087,349

¹ Other than land.

² The Interborough is not required to report to the State Tax Commission as lessee of city-owned road.

³ Includes extensions owned by the Interborough.

NOTE REGARDING DEPRECIATION ACCOUNTS

The Uniform System of Accounts prescribed by the Commission for street railway companies provides that operating expenses shall include under the head of maintenance the estimated amount of capital consumed, which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period. Until otherwise ordered, such estimated deterioration is based on a rule determined by the accounting corporation and filed with the Commission. From the total estimated deterioration during the period, there is deducted the actual amount expended in repairs, and the remainder is charged to depreciation or credited if the actual amount expended for repairs exceeds the estimated deterioration. Three depreciation accounts have been provided in operating expenses, "Depreciation of Way and Structures," "Depreciation of Equipment," and "General Amortization"; amounts charged to these accounts are concurrently credited to the account "Accrued Amortization of Capital," the official title of the depreciation reserve.

Under paragraph 20, where the term "amortize" is first used in the accounting order, there appears the following explanatory note:

"NOTE.—By "amortization" of any charge or credit is meant its gradual extinction. The word is broader than the word "depreciation," since the latter is restricted ordinarily to tangible property. The word "depreciation" also imports more of the idea of fluctuating value and is complicated somewhat with the question of cost of replacement at market prices. Because it is considered unnecessary in connection with the gradual consumption or expiration of life of capital to consider the question of cost of replacement until the replacement is actually made, at which time the cost of replacement is duly charged to the appropriate account, and because provision is necessary for the gradual extinction of certain charges (such as those for some kinds of capital, those for extraordinary casualties, for discount on debt, etc.), to which the term "depreciation" does not well apply, it is considered advisable to use the term "amortization" in connection with the extinction of such charges, and of certain corresponding credits, such as premiums on debt outstanding."

The text of the depreciation accounts is as follows:

(730.) DEPRECIATION OF WAY AND STRUCTURES.

Each month the sum of the amounts charged for that month to the foregoing repair accounts in Maintenance of Way and Structures shall be compared with the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued during the month on all way and structures of the accounting corporation. If the estimated deterioration exceeds the total repairs, the account "Depreciation of Way and Structures" shall be debited and the reserve account "Accrued Amortization of Capital" shall be credited with an amount equal to the excess. If the sum of the repairs exceeds the estimated deterioration, the account "Accrued Amortization of Capital" shall be debited and "Depreciation of Way and Structures" credited with an amount equal to the excess. Where capital is substantially continuous, such as tracks, and can not be satisfactorily individualized, the capital shall be kept in efficient operating condition through repair, and the renewals and replacements of parts thereof shall be considered repairs. In the case of buildings, towers, bridges, trestles, and other separate structures capable of being readily individualized, charges to this account must be sufficient to provide (in respect of such capital) in the account "Accrued Amortization of Capital" by the time such structures go out of service a reserve equal to the original cost thereof, less salvage, to which account such original cost, less salvage, may be charged, except as provided in account (No. S 100) "Fixed Capital, December 31, 1908."

NOTE.—Until otherwise ordered the "amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued during" any month shall be based on a rule determined by the accounting corporation. Such rule may be derived from a consideration of the said corporation's history and experience during the preceding five years and the accrual may be on the basis of revenue car-miles. Whatever may be its basis such rule and a sworn statement of the facts and expert opinions and estimates upon which it is based shall be filed with the Public Service Commission or before July 1, 1909; each amendment of such rule and a sworn statement of the facts and expert opinions and estimates upon which such amendment is based shall be filed with the Public Service Commission before it is used by the accounting corporation, and shall show the date when it is to be effective. Such rules and statements shall be filed upon

sheets $8\frac{1}{2}$ x 11 inches or $9\frac{1}{4}$ x 12 inches and shall be entitled "Rule of the (here naming the accounting corporation) concerning Depreciation of Way and Structures."

(Uniform system of accounts for street and electric railways, page 54.)

(760.) DEPRECIATION OF EQUIPMENT.

Each month the sum of the amounts charged for that month to the foregoing repair accounts in Maintenance of Equipment shall be compared with the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued during the month on all equipment of the accounting corporation. If the estimated deterioration exceeds the total repairs, the account "Depreciation of Equipment" shall be debited and the reserve account "Accrued Amortization of Capital" credited with an amount equal to the excess; if the sum of the repairs exceeds the estimated deterioration, the account "Accrued Amortization of Capital" shall be debited and "Depreciation of Equipment" credited with an amount equal to the excess. The net amount charged (or credited) to this account for any month, and concurrently credited (or charged) to the reserve account "Accrued Amortization of Capital", must be sufficient, except as provided in the account (No. 8 100) "Fixed Capital, December 31, 1908", to provide in that account, in respect of the several items of equipment by the time such items go out of service, a reserve equal to the original cost thereof, less salvage. When any capital is retired from service, the amount (estimated if not known) originally charged to a capital account in respect thereof shall be credited to such capital account, and (except as provided in the account "Fixed Capital, Dec. 31, 1908") the original money cost of such capital less salvage, if any, shall be charged to the account "Accrued Amortization of Capital", any necessary adjusting entry being made in the proper account under "Corporate Surplus or Deficit".

NOTE.— Until otherwise ordered the "amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued during" any month shall be based on a rule determined by the accounting corporation. Such rule may be derived from a consideration of the said corporation's history and experience during the preceding five years and the accrual may be on the basis of revenue car-miles. Whatever may be its basis such rule and a sworn statement of the facts and expert opinions and estimates upon which it is based shall be filed with the Public Service Commission on or before July 1, 1909; each amendment of such rule and a sworn statement of the facts and expert opinions and estimates upon which such amendment is based shall be filed with the Public Service Commission before it is used by the accounting corporation and shall show the date when it is to be effective. Such rules and statements shall be filed upon sheets $8\frac{1}{2}$ x 11 or $9\frac{1}{4}$ x 12 inches and shall be entitled "Rule of the (here naming the accounting corporation) concerning Depreciation of Equipment."

(Uniform system of accounts for street and electric railways, p. 53.)

(8942.) GENERAL AMORTIZATION.

Charge to this account at the close of each fiscal period and credit to the account "Accrued Amortization of Capital" such amount as is attributable to the period in respect of amortization of intangible capital not assignable to Maintenance of Way and Structures or to Maintenance of Equipment. This includes such matters as amortization of limited franchises, amortization of organization, etc., which shall be based on rule to be filed with the Public Service Commission on or before July 1, 1909.

(Uniform system of accounts for street and electric railways, p. 68.)

(374.) ACCRUED AMORTIZATION OF CAPITAL.

Credit to this account such amounts as are charged from time to time to "Operating Expenses", or other accounts to cover depreciation of way and structures, depreciation of equipment, and other amortization of capital. When any capital is retired from service, the original money cost thereof (estimated if not known, and where estimated, that fact and the facts upon which the basis is estimated shall be stated in the entry), less salvage, shall (except as provided in the account "Fixed Capital, December 31, 1908") be charged to this account. The amount originally entered or contained in the charges to any capital account in respect of such capital so going out of service shall be credited to such capital account, and any necessary adjusting entry made to the appropriate sub-account under the account "Corporate Surplus or Deficit."

(Uniform system of accounts for street and electric railways, p. 31.)

ABSTRACTS OF ANNUAL RETURNS OF STREET AND ELECTRIC RAILWAY COMPANIES

BELT LINE RAILWAY CORPORATION

Incorporated December 24, 1912 (successor to the Central Park, North and East River R. R. Co.).

The Third Avenue Ry. Co. controls the respondent through ownership of the capital stock, acquired August 14, 1913.

Important Changes during the Year.—A crossover was installed south of 30th street and First avenue, .012 mile in length. Under order of the Commission adopted April 17, 1919, in Case No. 2331, the respondent's declaration of abandonment of track under storage battery operation on the following streets and avenues was approved:

Street	From	To	Mileage
14th street.....	Avenue C.....	Avenue D.....	0.280
Avenue D.....	14th street.....	8th street.....	} 0.875
Avenue D.....	8th street.....	2d street.....	
2d street.....	Avenue D.....	Lewis street.....	0.064
Houston street.....	Lewis street.....	Goerck street.....	} 0.136
Houston street.....	Goerck street.....	Mangin street.....	
Goerck street.....	Houston street.....	Grand street.....	0.405
Mangin street.....	Houston street.....	Grand street.....	0.388
Grand street.....	Goerck street.....	Corlear street.....	0.016
Grand street (crossing).....	Mangin street.....	Corlear street.....	0.028
Corlear street.....	Cherry street.....	South street.....	0.112
Monroe street.....	Corlear street.....	Jackson street.....	0.140
Jackson street.....	Cherry street.....	Front street.....	0.082
South street.....	Corlear street.....	Montgomery street.....	0.339
Montgomery street.....	South street.....	Front street.....	0.031
Front street.....	Jackson street.....	Montgomery street.....	0.224
South street.....	Montgomery street.....	James slip.....	} 2.115
South street.....	James slip.....	Old slip.....	
Front street.....	James slip.....	Whitehall street.....	0.920
Old slip.....	South street.....	Water street.....	0.080
Water street.....	Old slip.....	Broad street.....	0.164
Broad street.....	Water street.....	South street.....	0.107
South street.....	Broad street.....	Whitehall street.....	0.074
Whitehall street.....	Front street.....	South street.....	0.071
Avenue A.....	14th street.....	17th street.....	0.332
54th street.....	Tenth avenue.....	500 feet west.....	0.105

In addition, 0.280 mile of owned track under storage battery operation was abandoned on Lewis street, from East 2d street to East 8th street, and 0.064 mile on East 8th street from Lewis street to Avenue D.

Trackage rights under storage battery operation were surrendered during the year as follows: on East 14th street, from Avenue A to First avenue, 0.314 mile; on First avenue, from East 14th street to East 23d street, 0.886 mile; total, 1.200 miles.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$24,260 55	Cash	\$40,930 81	\$16,670 26
27,453 86	Special deposits	3,955 64	D 68,498 22
247 10	Accounts receivable	4,491 53	4,244 43
70 76	Interest and dividends receivable.....	1,139 18	1,068 43
5,000 00	City of New York corporate stock.....	5,000 00	
	Fixed capital installed since 1908:		
490,000 00	Street railway land.....	490,000 00	
19,987 33	Intangible street railway capital.....	19,987 33	

Belt Line Railway Corporation

BALANCE SHEET—*Concluded*

June 30, 1918	ASSETS SIDE— <i>Concluded</i>	June 30, 1919	Increase or (D) decrease
	Fixed capital installed since 1908— <i>Con'd</i> :		
\$2,007,233 82	Tangible street railway capital.....	\$2,001,454 69	D \$5,779 13
2,517,221 15	Total fixed capital—gross.....	2,511,442 02	D 5,779 13
162,222 65	Less accrued amortizations of capital.....	162,309 42	D 16 77
2,354,928 50	Total fixed capital—net.....	2,349,132 60	D 5,795 90
2,268 51	Construction in process.....		D 2,268 51
27,773 23	Advances to associated companies.....	97,063 69	69,290 31
881 43	Prepayments	8,107 10	7,225 62
71,458 66	Unamortized debt discount and expense.....	63,642 06	D 2,916 60
<u>\$2,524,342 69</u>	<u>Total</u>	<u>\$2,578,362 51</u>	<u>\$54,019 82</u>
	LIABILITIES SIDE		
\$24,881 11	Taxes accrued	\$26,935 35	\$2,054 24
25,920 46	Due assoc'd co's for working advances.....	4,353 84	D 21,567 62
15,392 13	Miscellaneous accounts payable.....	39,692 24	24,300 11
.....	Interest accrued on funded debt.....	43,760 00	43,760 00
9,908 00	Interest accrued on unfunded debt.....	1,219 82	D 8,688 18
3,764 08	Due for wages and salaries.....	1,273 62	D 2,490 46
1,750,000 00	Mortgage bonds ¹	1,750,000 00	.....
73,091 53	Due Third Ave. Ry. Co. for construction advances	73,091 53	.....
.....	Casualties and insurance reserve.....	8,519 29	8,519 29
.....	Reserve for prepaid rents.....	833 33	833 33
734,000 00	Common stock	734,000 00	.....
112,614 62	Corporate deficit	105,305 51	7,309 11
<u>\$2,524,342 69</u>	<u>Total</u>	<u>\$2,578,362 51</u>	<u>\$54,019 82</u>

Contingent Liabilities.—Judgments on appeal, \$1,750; interest on taxes in dispute and unpaid, \$3,559.30.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Organization	\$19,987 33
Street railway land.....	490,000 00
Grading	164,664 19
Ties	12,328 55
Rails, rail fastenings and joints....	138,869 56
Special work	229,036 65
Underground construction	325,183 16
Track laying and surfacing.....	96,793 59
Paving	\$1,704 10	.....	.....	239,649 16
Underground conduits	147,945 22
Transmission system	4 80
Distribution system	61,801 63
Substation buildings	637 04
Shops and car-houses.....	290 014 43

¹ Guaranteed as to principal and interest by Third Avenue Ry. Co.

Balt Line Railway Corporation

Fixed Capital Installed since December 31, 1906 — Concluded

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Substation equipment				\$22,920 56
Revenue cars			\$4,844 36	128,151 84
Electric equipment of cars.....			2,638 87	137,068 23
Other rail equipment.....				5,760 57
Engineering and superintendence..				645 51
Total	\$1,704 10		\$7,483 23	\$2,511,442 08

Equipment Retired during the Year.—Three storage battery cars, which, with the exception of the storage batteries were sold, \$7,483.23.

Miscellaneous Investments.—New York City 4½ per cent 50-year corporate stock, on deposit with State Industrial Commission; par value, actual cost, and amount at which carried on books, \$5,000; income accrued during year, \$212.50.

Advances to Associated Companies.—Third Avenue Ry. Co., \$31,782.02; Mid Cross-town Ry. Co., \$4,835.57; Pelham Park and City Island Ry. Co., \$10,446; total, \$97,063.59.

Special Deposits.—For interest and taxes, \$3,955.34.

Prepayments.—Taxes, \$1,350; insurance, \$6,757.10; total, \$3,107.10.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owning to Associated Companies.—Third Avenue Ry. Co., demand note, 5 per cent, dated October 15, 1915, \$73,091.53; interest accrued during year, \$3,654.60; interest paid during year, \$12,496.57. Open accounts: Dry Dock, East Broadway and Battery R. R. Co., \$748.87; Yonkers R. R. Co., \$187.23; Forty-second Street, Manhattanville and St. Nicholas Avenue Ry. Co., \$3,416.74; total, \$4,352.84.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Transportation revenue	\$528,401 78	D \$64,393 23
Other operating revenue.....	35,317 61	D 3,035 38
Total operating revenue.....	\$563,719 39	D \$67,428 61
Operating expenses:		
Maintenance of way and structures.....	\$45,692 71	D \$27,336 08
Maintenance of equipment.....	45,443 33	D 7,721 24
Power	49,237 43	D 41,954 52
Operation of cars.....	176,971 71	D 28,755 21
Injuries to persons and property.....	44,647 43	7,177 69
Other general expenses.....	27,517 71	1,223 72
Total operating expenses.....	\$389,510 32	D \$97,365 64
Taxes accrued	42,983 92	D 1,272 76
Total revenue deductions.....	\$432,494 24	D \$98,638 40
Operating income	\$131,225 15	\$31,209 79
Non-operating income: Interest on bank balance, \$552.14; on deposit with Third Ave. Ry. Co., to pay interest and taxes, \$1,050.96; on New York City corporate stock, \$212.50; on open accounts of associated companies, \$1,068.35	2,883 95	931 57
Gross income applicable to corporate and leased properties	\$134,109 10	\$32,141 36

228 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Belt Line Railway Corporation INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Deductions from gross income:		
Track and terminal privileges.....		D \$1 05
Hire of equipment.....	\$32,725 00	D 7,000 00
Interest on funded debt.....	87,500 00	
Other interest deductions.....	3,806 39	153 79
Amortization of debt discount.....	2,916 60	
Total income deductions.....	\$126,949 99	D \$6,907 26
Net corporate income.....	\$7,159 11	\$39,048 62
New York Railways Co., for transfers collected November, 1916	Cr 150 00	
Deficit, June 30, 1918.....	112,614 62	
Deficit, June 30, 1919.....	\$106,305 51	

Operating Revenues.— For details, see Table XIII.

Operating Rents Receivable.— Rent of equipment: Pelham Park and City Island Ry. Co., revenue cars at \$1.50 per diem: 10 cars from July 1 to September 30, 1918, and 4 cars from October 1, 1918, to June 30, 1919, \$3,018.

Rent of land and buildings: Metropolitan Opera Company, rent of 521 West 53d street, \$5,849.61; Forty-second street, Manhattanville and St. Nicholas Ave. Ry. Co., for housing of cars in 54th street car house, \$15,600; total, \$21,449.61.

Rent of tracks and terminals: Forty-second street, Manhattanville and St. Nicholas Ave. Ry. Co., rent of tracks on 69th street, Second to Third avenues, \$1,500; Receiver, Second Avenue R. R. Co., rent of tracks on 59th street, First to Second avenues, \$750; total, \$2,250.

Advertising privileges: Proportion of advertising contract made by Third Avenue Ry. Co. with New York City Car Advertising Co., \$8,900.

Operating Expenses.— For details, see Table XIV.

Depreciation.— For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. For the company's procedure in 1919, see *Depreciation* in the abstract of the report of the Third Avenue Railway Co.

Power Bought.— From Third Avenue Ry. Co.: A. C., 506,856 kw.hrs. at 1.29 cents per kw.hr., \$6,548.54; D.C., 2,331,852 kw.hrs. at 1.51 cents per kw.hr., \$35,181.67; total, \$41,730.21.

Joint Facilities.— New York Railways Co., maintenance of crossover, feeder, etc., \$1,462.65; charged to operating expenses.

<i>Taxes</i>				
CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land	\$10,440 00	\$10,530 00	\$10,530 00	
Improvements on land.....	6,264 00 ²	6,318 00	6,318 00	
Special franchise	20,938 00	17,350 00	17,350 00	³ \$6,698 73
Car license	2,700 00	4,075 00	2,700 00	
Gross earnings — state	6,110 38	5,439 62	6,110 38	
Dividends — state				⁴ 5,244 26
Capital stock — federal	106 50	106 50	106 50	
Total	\$46,558 88	² \$43,819 12	\$43,114 88	\$11,942 99

¹ Includes \$835.20 taxes on Real Estate charged to tenant.

² For year 1914, in dispute. Does not include interest accrued, \$2,248.25.

⁴ Not including interest accrued, \$1,311.05.

Miscellaneous Rent Deductions.—Hire of equipment: Third Avenue Ry. Co., revenue cars at \$2 per day: 52 from July 1, 1918, to August 30, 1918, \$6,448; 40 from September 1, 1918, to June 30, 1919, \$24,240; service cars at \$1 per day: 5 from July 1 to November 30, 1918, \$765; 6 from December 1, 1918, to June 30, 1919, \$1,272; total, \$32,725.

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report. For changes in track during year, see *Important Changes during Year*.

Miscellaneous.—Car house—service, 1; number of transfer points with cars of respondent, 2; with associated companies, 12; with other companies, 10.

Operating Ratios.— See Table XV.

Directors.—H. Bronner; E. M. Burghard; G. W. Davison; W. A. Day; S. W. Huff; A. Iselin, Jr.; E. A. Manice; J. W. Platten; W. E. Roosevelt; J. H. Seaman; F. H. Shipman; L. F. Strauss; A. S. Webb.

Main Business Office.—2396 Third Avenue, New York city.

Report verified by S. W. Huff, President, September 24, 1919.

LESSOR

Organized December 12, 1864.

Stock control is held by the New York Railways Company, which operates under lease dated January 10, 1876, to Twenty-third Street Ry. Co. for 99 years. (For terms of lease see 1917 Report.)

June 30, 1918		ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$524 45	Cash		\$404 45	D \$120 00
1,688,804 58	"Fixed Capital, Dec. 31, 1908"		1,688,804 58
<u>\$1,689,329 03</u>	Total		<u>\$1,689,209 03</u>	D \$120 00
<hr/>				
		LIABILITIES SIDE		
\$700,000 00	Funded debt—mortgage bonds.....		\$700,000 00
300 00	Reserve for corporate expense.....			D \$300 00
900,000 00	Common stock		900,000 00
99,029 03	Corporate surplus		\$ 99,209 03	180 00
<u>\$1,689,329 03</u>	Total		<u>\$1,689,209 03</u>	D \$120 00

¹Excludes rental due from New York Railways \$13,500, being 1½ per cent dividend on common stock and \$300 allowance for corporate expense for six months to June 30, 1919.

230 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Bleecker Street and Fulton Ferry Railroad Company

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Securities.—See Table XIX; also 1917 Report.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Rent accrued from lease of road.....	¹ \$42,100 00	.....
Interest revenues . . . . .	.....	D \$1,34
Total	\$42,100 00	D \$1 34
Miscellaneous expenses of administration.....	120 00	D 254 88
Gross income applicable to corporate and leased properties.	\$41,980 00	\$253 54
Deductions—interest accrued on funded debt.....	28,000 00	.....
Net corporate income.....	\$13,980 00	\$253 54
Surplus, June 30, 1918.....	² 99,029 03	
Total credits	\$113,009 03	
Deductions ($\frac{1}{4}$ per cent. dividends on \$900,000 stock).....	(³)	
Surplus, June 30, 1919.....	⁴ \$113,009 03	

Description of Road.—[See abstract of lessee's return.]

Officers.—President, H. H. Vreeland; Vice-President, W. Leon Pepperman; Secretary, H. M. Fisher; Assistant Secretary, A. C. Wigren; Treasurer, J. H. Campbell; Auditor, F. Samuelson; General Counsel, R. R. Rogers; General Attorney, James L. Quackenbush.

Directors.—J. H. Campbell, H. M. Fisher, E. F. J. Gaynor, Frank Hedley, George Keegan, W. Leon Pepperman, D. W. Ross, H. H. Vreeland, Charles E. Warner.

Main Business Office.—165 Broadway, New York city.

Report verified by H. H. Vreeland, President, November 26, 1919.

BRIDGE OPERATING COMPANY

Organized May 21, 1904; certificate of incorporation filed July 29, 1904.

Stock control of the company was held jointly by the Brooklyn Rapid Transit Company and the New York Railways Company on June 30, 1919, each of whom held \$50,000 par value of its \$100,000 of capital stock.

The Brooklyn Heights Railroad Company acts as operating agent for the joint operators of the property and receives an administration fee of \$5,000 per annum and \$2,500 per annum for depot, storage and shop facilities.¹

Important Changes during the Year.—The agreement between the City of New York, Brooklyn Heights Railroad Company, Coney Island and Brooklyn Railroad

¹ [From documents on file with the Public Service Commission.]

² Represents rental directly payable in bond- and stockholders by New York Railways Co., consisting of interest on \$700,000 4 per cent mortgage bonds, \$28,000; $1\frac{1}{2}$ per cent dividend on common stock, \$13,500; and \$600 allowance for corporate expenses. See note 1, preceding page.

³ Differs from figures on respondent's income statement by \$6,750, representing dividend rental accrued to June 30, 1918, paid July 1, 1918.

⁴ More than surplus on balance sheet by \$13,800, rental unpaid by N. Y. Railways, included by respondent on income statement under Rent accrued from lease of road. See note 1, preceding page.

Bridge Operating Company

Company, New York City Railway Company, and the Bridge Operating Company, respecting operation of cars upon that portion of the Williamsburg Bridge consisting of the surface tracks, and the electric equipment thereof, dated May 21, 1904, to terminate September 1, 1914, was further extended by permits issued by the Commissioner of Plant and Structures to June 1, 1919, subsequent thereto subject to letter dated May 31, 1919, directed by Receiver, New York Railways Company, to Commissioner of Plant and Structures.

No new powers or franchises were acquired, and no new contracts or agreements were entered into with other companies.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$12,500 15	Cash	\$12,943 04	\$442 89
4,666 67	Accounts receivable ¹	4,530 85	D 135 82
100,734 55	" Fixed Capital December 31, 1908 ".....	100,734 55	.....
<u>\$117,901 37</u>	<u>Total</u>	<u>\$118,208 44</u>	<u>\$307 07</u>
	LIABILITIES SIDE		
\$1,666 67	Miscellaneous accounts payable.....	\$1,666 67	.....
100,000 00	Capital stock	100,000 00	.....
16,234 70	Corporate surplus	16,541 77	\$307 07
<u>\$117,901 37</u>	<u>Total</u>	<u>\$118,208 44</u>	<u>\$307 07</u>

Contingent Liabilities.—None reported.

Valuation of Property for Purposes of Taxation.—See Table XX.

"Fixed Capital, December 31, 1908".—No change during year. See 1917 Report.

INCOME STATEMENT¹

	Net amount for year	Increase or (D) decrease
Interest revenues	\$307 07	D \$33 38
Rent accrued from lease of road and equipment (6 per cent. on its \$100,000 capital stock).....	⁴ 6,000 00	.....
<u>Total income</u>	<u>\$6,307 07</u>	<u>D \$33 38</u>
Surplus, June 30, 1918.....	16,234 70	
<u>Total credits to surplus.....</u>	<u>\$22,541 77</u>	
Dividends declared, 6 per cent.....	⁴ 6,000 00	
<u>Surplus, June 30, 1919.....</u>	<u>\$16,541 77</u>	

DESCRIPTION OF ROAD AND EQUIPMENT

"The only property in the streets which could possibly be considered as belonging to the Bridge Operating Company is a stub terminal on Delancey street, between Clinton and Essex streets, which was constructed in 1906 and 1906 for use by the Bridge Operating Company pending the construction of the various ter-

¹ This item includes accrual of \$3,000, or 6% on capital stock for the six months ended June 30, 1919 (payable to stockholders under agreement of June 21, 1907). This amount is not taken on the books of the company.

² [For income statement of operating agent respecting this property, see addendum to this abstract.]

⁴ This item is not taken on the books of the company.

Bridge Operating Company

minals. This stub terminal is still in the street, but is no longer used. The cost was paid partly by the Bridge Operating Company and partly from other sources. The amount paid by the Bridge Operating Company was \$14,901. In view of the fact that the Bridge Operating Company has no specific franchise to maintain this structure in the streets, there is a question as to whether it belongs to the Bridge Operating Company or to the Metropolitan Street Railway Company which owns the only franchise at this location."⁵

*Cars.*⁶—Semi-convertible passenger, motor, available for service June 30, 1919, 20, having an aggregate seating capacity of 720; none installed or retired during the year.

Officers. President, T. S. Williams; Vice-President, W. Leon Pepperman; Secretary and Treasurer, C. D. Meneely; Auditor, F. Samuelson.

Directors.—G. D. Yeomans, C. D. Meneely, T. S. Williams, W. Leon Pepperman, F. T. Wood and Ralph Norton.

Main Business Offices.—85 Clinton street, Brooklyn, and 165 Broadway, New York city.

Report verified by C. D. Meneely, Treasurer, November 1, 1919.

ADDENDUM

The property is operated by the Brooklyn Heights Railroad Company as agent for the benefit of itself and the New York Railways Company. The profits resulting from the operation of cars are divided equally between the two companies, and each company is responsible for one-half of all the expenses, losses and liabilities incident to such operation. The Coney Island and Brooklyn Railroad Company receives 16 per cent of the net profits, after deducting rental and all allowances for amortization,⁷ of which 11 per cent is payable by the Brooklyn Heights Railroad Company and 5 per cent by the New York Railways Company. Traffic and car-miles, revenues, expenses and accidents applicable to this property are included in the general tables Part II of this volume as entries against the title Bridge Operating Company in the Brooklyn Rapid Transit group.

The following is the income statement of the Bridge Operating Company as reported by the Brooklyn Heights Railroad Company, operating agent:

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Passenger revenue	\$321,836 39	D \$25,199 74
Advertising	500 01	500 01
Total operating revenue.....	\$322,336 90	D \$24,699 73
Operating expenses:		
Maintenance of way and structures.....	\$4,806 51	\$441 09
Maintenance of equipment.....	7,237 46	D 643 94
Power purchased	39,695 83	D 5,110 32
Operation of cars.....	103,900 45	14,764 29
Injuries to persons and property.....	3,636 91	D 3,865 53
General expenses	6,231 31	D 213 93
Total operating expenses.....	\$165,508 53	\$5,366 06
Taxes accrued	11,868 86	D 313 16
Total revenue deductions.....	\$177,377 36	\$6,063 51

⁵ From 1915 report of the company.

⁶ [Data from report of the Brooklyn Heights R. R. Co.]

⁷ For details, see abstract of Coney Island and Brooklyn R. R. Co.

Bridge Operating Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Operating income	\$44,949 52	D \$29,753 24
Deductions from income: Track and terminal privileges, \$1,246.97; hire of equipment, \$3,684.48; joint facility rents, \$2,500	7,431 45	D 711 25
Net corporate income.....	\$37,518 07	D \$29,041 99

Taxes ^a

CLASS OF TAX	Amount of levy	Charged to income	Amount paid
City tax on personal property.....	\$1,122 70	\$1,012 90	\$1,122 70
Williamsburg bridge tolls.....	9,762 50	9,762 75	10,741 10
State franchise on capital stock.....	150 00	150 00	150 00
Federal income	152 54	943 21	282 38
Total	\$11,187 74	\$11,868 86	\$12,296 18

BROADWAY AND SEVENTH AVENUE RAILROAD COMPANY

LESSOR

Incorporated May 26, 1864.

Stock control is held by the New York Railways Co., the present lessee. (For terms of lease see 1917 Report.)

Important Changes during the Year.— Under judgment rendered September 9, 1911, the following track was abandoned but not heretofore reported as such: On Sullivan street, from Watts street to Broome street, one track, horse, 155.58 feet; on Church street, from Lispenard street to Canal street, one track, horse, 211 feet; total, 366.58 feet. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$4,602 70	Cash	\$4,603 41	\$.71
797 45	Accounts receivable	¹ 797 45	.....
14,895,518 23	"Fixed Capital, Dec. 31, 1906".....	14,895 518 33	.....
\$14,900,918 48	Total	\$14,900,919 19	\$.71
LIABILITIES SIDE			
\$3,225,123 78	Expended by lessee company for better- ments ²	\$3,225,123 78	.....
9,650,000 00	Funded debt—mortgage bonds ³	9,650,000 00	.....
3,125 00	Unamortized premium on debt ⁴	3,125 00	.....
2,100,000 00	Common stock	2,100,000 00	.....
D 77,830 30	Corporate deficit	77,829 59	\$.71
\$14,900,918 48	Total	\$14,900,919 19	\$.71

¹ [Data from report of the Brooklyn Heights R. R. Co.]

² Excludes \$157,500 rental due from New York Railway for nine months ending June 30, 1919.

³ "No liability for the repayment of the amount expended is recognized by the respondent."

⁴ "Includes first mortgage bonds which this company claims should be canceled."

⁵ Premium from sale of \$500,000 first consolidated mortgage bonds at 100% for the purpose of retiring a like amount of second mortgage 5 per cent bonds due July 1, 1914.

Broadway and Seventh Avenue Railroad Company

Contingent Liabilities.—First mortgage bonds of the Broadway Surface Railroad Co., * \$1,500,000 and first mortgage bonds of the South Ferry Railroad Co., \$350,000.

Valuation of Property for Purposes of Taxation.—See Table XX.

Securities.—See Table XIX; also 1917 Report.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Rent accrued from lease of road and equipment.....	* \$617,600 00	.....
Interest revenues	99 66	\$1 56
Total non-operating revenue.....	\$617,699 66	\$1 56
Non-operating revenue deductions (directors' fees, etc.)..	98 95	27 45
Gross income applicable to corporate and leased properties	\$617,500 71	D \$25 89
Deductions from gross income: Interest on funded debt..	407,500 00	.....
Net corporate income	\$210,000 71	D \$25 89
Deficit, June 30, 1918.....	' 77,330 80	.....
Total	\$132,670 41	
Deductions—5 per cent dividends on \$2,100,000 capital stock	' 52,500 00	
Surplus, June 30, 1919.....	* \$80,170 41	

Road Owned.—See Table I; also lessee's return for 1917, and *Important Changes* in 1918 and 1919 abstracts.

Real Estate Owned.—See 1917 Report.

Officers.—President, H. H. Vreeland; Vice-President, W. Leon Pepperman; Secretary, H. M. Fisher; Assistant Secretary, H. C. Wigren; Treasurer, J. H. Campbell; Auditor, F. Samuelson; General Counsel, R. E. Rogers; General Attorney, Jas. L. Quackenbush.

Directors.—J. H. Campbell, H. M. Fisher, E. F. J. Gaynor, Phoenix Ingraham, W. Leon Pepperman, D. W. Ross, Alfred Skitt, H. H. Vreeland, Charles E. Warren.

Main Business Office.—165 Broadway, New York city.

Report verified by H. H. Vreeland, President, November 26, 1919.

THE BRONX TRACTION COMPANY**LESSON**

Incorporated May 20, 1904, as a consolidation of the Suburban Traction Company; Van Nest, West Farms and Westchester Traction Company, Wakefield and Westchester Traction Company, West Farms and Westchester Traction Company, and Williamsbridge and Westchester Traction Company.

The Union Railway Company of New York City controls the company through ownership of its stock.

* [So reported by the company; however, the amount of the contingent liability in respect of these bonds is shown in the first consolidated mortgage to be \$1,125,000. The company is also guarantor of the interest upon the second mortgage bonds of Broadway Surface R. R. Co., par value, \$1,000,000].

* Represents rental directly payable to bond- and stockholders by New York Railways Co., consisting of 10 per cent on \$2,100,000 capital stock, \$210,000 (see note 7) and 5 per cent interest on \$8,150,000 First Consolidated mortgage bonds, \$407,500.

' The difference of \$157,500 between the amount shown here and that appearing in the company's income statement represents dividend rental accrued from October 1, 1918 to June 30, 1919.

* More than item on Balance sheet by \$157,500, rental unpaid by New York Railways, included by respondent on Income statement under Rent accrued for lease of road. See also note 1.

The Bronx Traction Company

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$306,145 25	"Fixed Capital, Dec. 31, 1908".....	\$306,145 25	.....
	Fixed capital installed since 1908:		
1,071 56	Street railway land.....	1,071 56	.....
10,064 80	Intangible street railway capital.....	10,064 80	.....
368,248 42	Tangible street railway capital.....	368,769 79	D ¹ \$2,488 63
685,520 03	Total fixed capital—gross.....	685,031 40	D 2,488 63
84,822 58	Temporary advances to Union Railway Co..	90,822 58	6,000 00
<u>\$770,342 61</u>	<u>Total .</u>	<u>\$773,853 98</u>	<u>\$3,511 37</u>
LIABILITIES SIDE			
\$98,084 52	Interest accrued on unfunded debt.....	² \$105,350 04	\$7,265 52
712,337 00	Due assoc'd co's for construction advances..	709,848 37	D 2,488 63
58,100 00	Common stock .	58,100 00	.....
98,178 91	Corporate deficit .	99,444 48	D 1,265 52
<u>\$770,342 61</u>	<u>Total .</u>	<u>\$773,853 98</u>	<u>\$3,511 37</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Due Associated Companies for Construction Advances.—Union Railway Company, demand note bearing interest at 4 per cent, dated December 31, 1904, \$181,638.17, on which the interest accrued during the year was \$7,265.52; and construction advances amounting to \$397,142.59. Third Avenue Railway Company, 5 per cent demand note, dated October 15, 1915, \$131,067.61; interest payable by Union Railway Co., as operating agent of respondent.

INCOME STATEMENT

	Amount
Rents accrued from road under operating agreement.....	\$6,000 00
Deductions: Interest accrued on demand note.....	7,265 52
Net corporate income.....	<i>Loss</i> \$1,265 52
Deficit, June 30, 1918.....	98,178 91
Deficit, June 30, 1919.....	<u>\$99,444 43</u>

Description of Road.—See Table XIX; also 1917 Report.

Officers.—President, S. W. Huff; First Vice-President, E. A. Maher, Jr.; Second Vice-President, L. Sutherland; Secretary, W. C. Burrows; Assistant Secretary and Assistant Treasurer, J. F. Feely; Treasurer, A. D. Sage; Auditor, A. E. J. Tovey; General Counsel, A. T. Davison.

Directors.—Harry Bronner, Edward M. Burghard, George W. Davison, S. W. Huff, Adrian Iselin, Jr., John W. Platten, W. Emlen Roosevelt, Joseph H. Seaman, Lionel F. Strauss.

Main Business Office.—2396 Third avenue, New York city.

Report verified by S. W. Huff, President, September 24, 1919.

¹ Consists of retirements, Cr. \$1,016.75; additions and betterments, \$4,060.31; and modification of entries made in prior period, Cr. \$5,532.19.

² Interest on 4 per cent demand note of \$181,638.17 from December 31, 1904, to June 30, 1919.

THE BROOKLYN AND NORTH RIVER RAILROAD COMPANY

Incorporated January 2, 1912. The respondent is controlled jointly by The Brooklyn Heights Railroad Company, holding 126 shares; the Coney Island and Brooklyn Railroad Company, holding 260 shares; the Nassau Electric Railroad Company, holding 126 shares; New York Railways Co., holding 250 shares; and the Third Avenue Ry. Co., holding 250 shares.

Important Changes during the Year.—Purchased for fund covering amortization of capital expenditure two \$1000 Interborough Rapid Transit Co. first refunding mortgage 5 per cent bonds at 74, cost \$1,482.50; two \$1000 Brooklyn Rapid Transit Co. first refunding gold mortgage bonds at 53, cost \$1,062.50.

Loans on 6 per cent demand notes were secured September 19, 1918, from associated companies, as follows:

The Brooklyn Heights R. R. Co.....	\$4,242 52
The Nassau Electric R. R. Co.....	4,242 51
The Coney Island & Brooklyn R. R. Co.....	8,485 03
New York Railways Co.....	8,485 08
The Third Avenue Railway Co.....	8,485 03
	<hr/>
	\$33,940 12

No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$115,669 58	Cash	\$39,747 79	D \$75,921 79
.....	Special deposits	14,823 33	14,823 33
10,157 61	Accounts receivable	10,157 61	.....
238 16	Interest and dividends receivable.....	220 80	D 17 36
8,463 75	Funded debt of associated companies.....	10,998 75	2,535 00
16,423 76	Other securities	16,423 76	.....
	Fixed capital installed since 1908:		
163 47	Street railway land.....	163 47	.....
74,730 88	Intangible street railway capital.....	74,730 88	.....
17,441 08	Tangible street railway capital.....	17,441 08	.....
<hr/>		<hr/>	
\$242,278 28	Total	\$183,707 46	D \$58,570 82
		<hr/>	
	LIABILITIES SIDE		
\$6,142 20	Taxes accrued	\$3,850 93	\$2,291 27
232,762 16	Working advances due ass'd co's.....	231,471 90	D 1,290 26
227,378 27	Miscellaneous bills payable.....	261,318 39	33,940 12
4,396 61	Miscellaneous accounts payable.....	9,225 84	4,829 23
2,279 72	Due for wages.....	2,933 23	653 51
	Reserve for:		
9,604 96	Amortization of capital ¹	12,017 40	2,412 44
15,069 94	Casualties	22,119 51	7,049 57
100,000 00	Capital stock — common	100,000 00	.....
\$55,885 58	Corporate deficit	\$64,229 74	108,844 16
<hr/>		<hr/>	
\$242,278 28	Total	\$183,707 46	D \$58,570 82

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

¹ (Represents amount reserved in accordance with the order of the Public Service Commission in Case No. 1739, which provides "that all franchise payments and other expenditures for the acquisition of rights of property to be held only until the termination of the franchise shall be amortized prior to the expiration of the franchise.")

The Brooklyn and North River Railroad Company

DETAILS OF ASSETS AND LIABILITIES

Fixed Capital Installed since December 31, 1908—See 1913 Report.

Miscellaneous Investments.—City of New York, 4½ per cent stock, 1963, par value, \$10,000; actual money cost to respondent and amount at which carried on books, \$10,325; income accrued during year, \$450; on deposit with the City of New York [as security for fulfillment of terms of franchise]; and 4¼ per cent stock, 1963, par value, \$5,000; actual money cost to respondent and amount at which carried on books, \$5,098.76; income accrued during year, \$212.47; on deposit with State Industrial Commission. Interborough Rapid Transit Co., first refunding mortgage 6 per cent bonds, 1968, par value, \$7,000; actual money cost and amount at which carried on books, \$6,316.25; and Brooklyn Rapid Transit Co., first refunding gold mortgage 4 per cent bonds, 2002, par value, \$7,000; actual money cost to respondent and amount at which carried on books, \$4,682.50; held in accrued amortization of capital reserve fund; income accrued during year, \$498.44, of which \$408.44 is credited to the amortization reserve and balance to be adjusted.

Special Deposits.—Cash deposited with National Surety Co. in Case 20,639, on appeal, \$13,536.70; unexpended stock proceeds, \$1,287.63.

Bills and Accounts Owning to Associated Companies

NAME OF COMPANY	Advanced during year	Repaid during year	Amount at close of year	Interest accrued during year
Demand notes—6 per cent:				
Brooklyn Heights R. R. Co.....	\$4,242 52	.....	\$32,664 80	\$1,904 04
Nassau Electric R. R. Co.....	4,242 51	.....	32,664 79	1,904 06
Coney Island & Brooklyn R. R. Co.	8,485 08	.....	65,329 60	3,807 94
New York Railways Co.....	8,485 03	.....	65,329 60	3,807 97
Third Avenue Railway Co.....	8,485 08	.....	65,329 60	3,807 97
Open accounts:				
Brooklyn Heights R. R. Co..	23,141 97	\$27,158 10	19,527 47	.....
Nassau Electric R. R. Co.....	11,507 90	7,000 06	19,926 41	.....
Coney Island & Brooklyn R. R. Co. .	7,079 66	3,670 54	15,991 76	.....
New York Railways Co.....	25,546 62	22,104 98	31,466 05	.....
Third Avenue Railway Co.....	88,804 48	101,566 30	144,500 21	.....
Total .	\$190,020 75	\$161,489 97	\$492,790 29	\$15,231 98

Reserves.—Accrued amortization of capital: Balance, June 30, 1918, \$9,604.96; credit during year, \$2,004, as required by order of the Public Service Commission in case No. 1739, to amortize expenditure authorized in said case; interest accrued, \$408.44; credit balance, June 30, 1919, \$12,017.40.

Casualties: Balance, June 30, 1919, \$15,099.94; credits during year, \$15,346.01; debits during year: expenses, \$3,508.80; claims, \$4,817.64; credit balance, June 30, 1919, \$22,119.51.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Passenger revenue .	\$191,850 23	\$196 43
Advertising privileges .	1,481 25	D 1,518 75
Total operating revenue.....	\$193,331 48	D \$1,323 32
Operating expenses:		
Maintenance of way and structures.....	\$14,421 82	\$2,833 93
Maintenance of equipment.....	34,348 41	D 8,133 18
Power purchased .	31,410 23	D 2,238 26

238 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Brooklyn and North River Railroad Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Operating expenses — <i>Concluded</i> :		
Operation of cars.....	\$129,954 71	\$29,874 89
Injuries to persons and property.....	15,346 01	D 935 46
Other general expenses.....	2,357 46	124 53
Total operating expenses.....	\$227,838 64	\$26,536 45
Taxes accrued	11,509 51	532 59
Total revenue deductions.....	\$239,348 25	\$27,119 04
Operating income	\$46,016 77	D \$28,442 36
Non-operating income: Interest on New York City corporate stock, \$662.47; on bank balances, \$1,563.38.....	2,225 85	29 18
Gross income applicable to corporate and leased properties	\$43,790 92	D \$28,413 18
Deductions from gross income: Track and terminal privileges, \$6,120.94; joint facility rents, \$41,669.71; interest deductions, \$15,232.06; amortization of capital, \$2,004.....	64,926 71	D 5,579 31
Net corporate income.....	\$108,717 63	D \$22,833 87
Deficit, June 30, 1918.....	355,385 58	
Miscellaneous deductions from surplus.....	126 53	
Deficit, June 30, 1919.....	\$464,229 74	

Operating Expenses.— For details, see Table XIV.

Depreciation.— For provisions of the Uniform System of Accounts, see statement preceding these abstracts. The company has filed no rule of depreciation but the order of the Commission in Case No. 1739 provides that \$2,004 per annum, plus 4% per cent on prior reservations, shall be set aside out of income until \$38,400 shall have been reserved. Amount charged to income during year, \$2,004.

Power Bought

NAME OF COMPANY	Total number of kw.hrs. delivered	Average price per kw.hr. (cents)	Total amount	Amount debited to expense
Third Avenue Railway Co., D. C.....	1,339,880	1.10	\$20,238 63	\$20,238 63
New York Railways Co., D. C.....	233,508	1.10	2,668 59	2,568 59
Receiver, N. Y. Railways Co., D. C.	89,966	1.10	989 62	989 62
Nassau Electric Rd. Co., D. C.....	95,930	1.10	1,065 23	1,065 23
Manhattan Bridge 3-Cent Line, A. C.	473,058	1.386	6,558 16	6,558 16
Total	2,732,342	—	\$31,410 28	\$31,410 23

Joint Facilities

NAME OF COMPANY	Total charge	Charged to expenses	Charged to rents	Charged to taxes
New York Railways Co., tracks.....	\$11,536 01	\$4,623 66	\$6,912 35	.....
Receiver, N. Y. Rys. Co., tracks.....	4,534 70	1,471 09	3,063 61	.....
Dry Dock, E. B'way & Battery R. R. Co., tracks and car-house.....	7,738 38	1,145 80	6,592 58	.....
Third Ave. Ry. Co., cars and tracks..	55,266 98	35,053 22	20,213 76	.....

The Brooklyn and North River Railroad Company

Joint Facilities—Concluded

NAME OF COMPANY	Total charge	Charged to expenses	Charged to rents	Charged to taxes
Manhattan Bridge 3-Cent Line, track and equipment	\$10,706 73	\$5,279 92	\$4,572 41	\$854 40
Union Ry. Co., cars.....	215 04	.....	215 04	.....
Total	* \$39,997 80	\$47,573 69	* \$41,589 71	\$854 40

Rents Charged to Operating Expenses.—Offices at 121-123 Canal street, used by superintendent, \$1,083.30.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Special franchise	\$22 49	\$22 29	\$22 29	.....
Gross earnings, city.....	5,955 08	8,677 33	5,955 08	.....
Gross earnings, state.....	1,968 51	1,955 59	1,968 51	.....
Total	* \$7,946 08	* \$10,655 21	* \$7,946 48	.....

Miscellaneous Rent Deductions.—Track and terminal privileges: City of New York, use of tracks on Manhattan Bridge at 5 cents per round trip, \$8,120.94; paid during year, \$6,646.15.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report. No change during year.

Cars.—See Table II.

Power Plant Equipment.—None.

Miscellaneous.—Number of transfer points, 14; all to cars of associated companies.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V-IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Officers.—President, Slaughter W. Huff; Vice-President, Edward A. Maher, Jr.; Secretary, George Keegan; Assistant Secretary, Ralph Norton; Treasurer, Chas. D. Meneely; Assistant Treasurer, F. S. Richards; Auditor, Frank Samuelson; General Attorney, J. L. Quackenbush; Superintendent, E. W. Jones.

Directors.—S. W. Huff, E. A. Maher, Jr., W. C. Burrows, C. D. Meneely, T. S. Williams, W. Siebert, C. L. Woody, G. D. Yeomans, L. Van Cott, W. L. Pepperman, G. Keegan, R. Norton.

Main Business Office.—165 Broadway, New York city.

Report verified by Slaughter W. Huff, President, November 26, 1919.

* Includes a credit adjustment of 4 cents on account of incorrect entry.

* Does not include the following items of respondent's proportion of Manhattan Bridge 3-Cent Line taxes: Special franchise, \$718.84; gross earnings (state), \$20.88; gross earnings (city), \$99.27; federal income, \$228.26; total, \$1,067.25.

* Does not include the following items of respondent's proportion of Manhattan Bridge 3-Cent Line taxes charged to street railway operations: Special franchise, \$718.20; gross earnings (state), \$20.76; gross earnings (city), \$116.44; total, \$854.40.

THE BROOKLYN CITY RAILROAD COMPANY

LEASE

Incorporated December 17, 1853. On February 14, 1896, the respondent leased all its property, franchises, and other rights to the Brooklyn Heights Railroad Company, for a term of 999 years from June 6, 1893. (For terms of lease see 1917 Report.)

The ten stockholders having the highest voting powers in the respondent were as follows: Mutual Life Insurance Co., \$1,237,000; Equitable Life Assurance Society, \$465,910; Emily A. Watson, \$301,000; Brooklyn Trust Co., \$295,250; J. J. Studwell Estate, \$227,500; David G. Legget, \$261,500; Lucy D. Rice, \$190,000; Robert Walton Goellet, \$180,000; White, Weld & Co., \$156,000; Estate of Ludovic Benet, \$150,400.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$16,432 82	Cash	\$ 445,503 01	\$29,070 19
156,794 64	Special deposits	158,037 46	1,242 82
315,916 66	Accounts receivable ¹	315,916 66	
2,544 88	Interest and dividends receivable	1,345 69	D 1,199 29
14,814 17	Other current assets	120,479 91	105,665 74
219,237 46	Miscellaneous investments	196,453 40	D 22,784 06
	"Fixed Capital, Dec. 31, 1908":		
8,362,377 63	Track, roadway and electric line construction	8,362,377 63	
5,863,306 43	Real estate, buildings, etc.	5,863,306 43	
4,729,316 94	Equipment: cars, machinery, etc.	4,729,316 94	
858,000 00	Construction items under agreement of October 23, 1913	858,000 00	
19,813,000 00	Total fixed capital—gross	19,813,000 00	
\$20,638,740 63	Total	\$20,650,736 03	\$111,995 40
LIABILITIES SIDE			
\$21 75	Miscellaneous accounts payable ⁴	\$21 75	
169,016 66	Interest accrued on funded debt	170,041 66	\$1,025 00
3,183 39	Dividends declared	3,401 21	217 82
2,840 61	Other unfunded debt	2,863 29	22 68
6,925,000 00	Mortgage bonds	6,925,000 00	
14,814 17	Owing to lessee company for betterments ..	119,961 76	105,147 59
12,000,000 00	Common stock	12,000,000 00	
888,000 00	Capital expenditures from surplus	888,000 00	
535,864 05	Corporate surplus	541,446 36	5,582 31
\$20,538,740 63	Total	\$20,650,736 03	\$111,995 40

Contingent Assets.— See Report for 1918.

Contingent Liabilities.— None.

Valuation of Property for Purposes of Taxation.— See Table XX.

¹ Coupon, \$154,625; dividend, \$3,401.21; normal federal income tax withheld, \$11.25.

² Represents rent accrued under lease.

³ Consists of current cash, \$44,230.87; Palmetto sewer fund, \$368.54; proceeds of sale of unused real estate, \$393.10; income tax withheld, \$10.50.

⁴ Represents normal income tax withheld.

The Brooklyn City Railroad Company

Miscellaneous Investments

FREE INVESTMENTS	Par value of amount held at close of year	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
Sherill real estate mortgage, 6 per cent, due 1902.....	\$10,000 00	\$10,000 00	\$10,000 00	\$600 00
United Kingdom of Great Britain and Ireland 5's, 1918.....		33,000 00		191 67
United Kingdom of Great Britain and Ireland 5½'s, 1919.....		60,000 00		1,787 50
United States govt. Second Liberty Loan 4½'s	106,000 00	106,453 40	106,453 40	4,590 00
United States govt. Third Liberty Loan 4½'s.....	20,000 00	20,000 00	20,000 00	849 86
United States govt. Fourth Liberty Loan 4½'s	30,000 00	30,000 00	30,000 00	875 15
United States govt. Victory 4½'s..	30,000 00	30,000 00	30,000 00	163 97
Total	\$198,000 00	\$279,453 40	\$196,453 40	\$9,067 15

Securities.— See Table XIX; also 1917 Report.

Owing to Lessee Company for Additions and Betterments.— Under the provisions of the lease "proceeds of unused real estate sold are to be expended only for capital purposes— certain additions or improvements as agreed upon by lessor and lessee. "When real estate is released by lessee and sold by lessor, the lessor credits proceeds to account 'proceeds of sales of unused real estate' and pays same later, with any interest received, to the lessee upon certification of expenditures made for certain additions or improvements as agreed upon. Often purchase money mortgages (made to lessor) are taken by consent of lessee and lessor in part payment. In that case the cash balance is turned over to lessee as stated above, and lessor retains mortgage, accruing interest thereon and crediting same direct to account 'proceeds of sales of unused real estate.' At maturity of mortgage, principal and interest are turned over to lessee as stated above. On September 6, 1918, December 31, 1918, June 19 and 27, 1919, turned over to lessee, \$1,937.50, \$44,987.66, \$68.675 and \$48,947.79, respectively, \$1,937.50 to apply on cost of line and track buildings on Nostrand avenue, between President and Carroll streets; and also \$113,662.65 to apply on cost of real estate on east side of Fresh Pond road between Lutheran Cemetery line and Madison street; and also \$48,947.79 to apply on cost of improvements thereon; \$4,173.42 thereof being interest, and \$160,374.52 being principal purchase money mortgages belonging to account 'Proceeds of sales of unused real estate.' Balance in said account on June 30, 1919, comprised purchase money mortgages of \$118,750; interest accrued thereon \$818.66, and cash \$393.10, totaling, \$119,961.76."

Other Unfunded Debt.— Outstanding passenger tickets, \$1,994.75; Palmetto street sewer fund, \$863.64; total, \$2,863.29.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Rent accrued from lease of road and equipment, \$1,543,971.85; interest, \$11,595.58.....	\$1,556,567 43	D \$578 46
Non-operating revenue deductions— organization expenses.....	13,276 10	452 86
Gross income applicable to corporate and leased properties.....	\$1,542,291 33	D \$1,031 31
Deductions from gross income— interest accrued on funded debt	337,000 00	
Net corporate income.....	\$1,205,291 33	D \$1,031 31

The Brooklyn City Railroad Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Surplus, June 30, 1918.....	\$535,864 05	
Profit on sale of United Kingdom of Great Britain and Ireland notes	290 94	
Dividend adjustment	04	
Total	\$1,741,446 36	
Deduct dividends declared, 10 per cent on \$12,000,000 capital stock	1,200,000 00	
Surplus, June 30, 1919.....	\$541,446 36	

Rents Accrued from Lease of Road and Equipment.—From Brooklyn Heights Railroad Company, 10 per cent on \$12,000,000 capital stock, \$1,200,000; interest on funded debt, \$337,000; allowance for organization expenses, \$6,000; allowance for office rental, including telephone, \$371.85; for storage room rental, \$100; total, \$1,543,971.86.

Officers.—President, Frank Lyman; Vice-President, Henry F. Noyes; Secretary and Treasurer, Z. E. Watson; Counsel, Guthrie, Bangs & Van Sinderen.

Directors.—Frederick L. Allen, Wm. N. Dykman, Richard L. Edwards, Crowell Hadden, Alfred R. Horr, Seymour L. Husted, Jr., George E. Ide, Frank Lyman, Henry F. Noyes, Dick S. Ramsay, Hiram R. Steele, James Timpson, Harold T. White.

Main Business Office.—44 Court street, Brooklyn, N. Y.

Report verified by Z. E. Watson, Treasurer, September 23, 1919.

THE BROOKLYN HEIGHTS RAILROAD COMPANY

LESSEE OF THE BROOKLYN CITY RAILROAD COMPANY

Incorporated April 1, 1887. The Brooklyn Rapid Transit Company on January 24, 1896, acquired control of the company by purchasing its capital stock from the re-organization committee of the Long Island Traction Company.

This company, jointly with other companies, exercises direct control of the Brooklyn and North River Railroad Company, holding 125 shares out of a total of 1,000 shares of the capital stock of the latter company.

Important Changes during the Year.—There was a net increase of 0.234 mile of track in Queens County, and a decrease of 1.553 miles of track in Kings County.

Agreements were made as follows: With the New York Telephone Co. for service for one year from July 1, 1918, dated July 1, 1918, with Metropolitan Engineering Co. on account of construction of spur track on Atlantic avenue, west of Nostrand avenue, dated August 7, 1918; extension agreement of B. R. T. companies with Fidelity and Deposit Co. of Maryland for all bonds for court proceedings, dated November 11, 1913, for one year from November 7, 1918; with J. G. Brill Co. for 27 center entrance semi-steel passenger trailer car bodies, dated January 2, 1919; also 27 center entrance semi-steel passenger trailer car bodies and trucks, dated January 27, 1919, and 6 one-man cars for 90 days' trial, and if not purchased, rental to be \$500 per car, dated January 18, 1919; with National Safety Car and Equipment Co., 6 one-man cars for 90 days' trial, and if not purchased, rental to be \$500 per car, dated January 29, 1919; for maintenance of employment bureau, between B. R. T. Co. (Receiver) and respondent, dated January 13, 1919; with South Brooklyn Railway Co., modifying agreement of March 25, 1909, for trackage facilities between Second avenue and 39th street ferry house, dated May 1, 1918; with Department of Street Cleaning for removal of snow on certain streets during the season of 1918—

The Brooklyn Heights Railroad Company

1919, dated November 20, 1918; with Broadway Subway and Home Boroughs Car Advertising Co., modifying agreement of May 23, 1915, for advertising privileges to run for 6 months, dated May 23, 1919; with B. R. T. Co. and Lindley M. Garrison, Receiver, and the Brooklyn City Rd. Co., requesting the consent of the respondent, and the contract between the respondent, the B. R. T. Co. and Lindley M. Garrison, Receiver, relating to the Williamsburg power station, dated June 3, 1919.

Permits received from Commissioner of Plant and Structures, City of New York, extending from time to time the operation of cars on Williamsburg Bridge for the period from April 1, 1918, to November 30, 1919.

No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$254,002 42	Cash	\$703,800 78	\$449,798 36
3,250 00	Special deposits	15,424 56	12,174 56
28,422 28	Bills receivable—due on demand (Brooklyn & North River Rd. Co.)	32,664 80	4,242 52
222,806 81	Accounts receivable	161,426 04	D 61,383 77
27,655 91	Interest and dividends receivable	26,184 99	D 1,470 92
17,739 84	Materials and supplies	21,223 19	3,483 35
12,504 50	Stocks of associated companies	12,504 50	
50,000 00	Funded debt of associated companies	50,000 00	
32,887 40	Demand notes of Brooklyn Rapid Transit Co. Participation certificates in Brooklyn Rapid Transit insurance reserve fund	32,887 40	
222,186 36	City of New York corporate stock	222,186 36	
34,765 00	"Fixed Capital, Dec. 31, 1908": Lines owned	34,765 00	
425,812 67	Leased lines	425,812 67	
7,200,274 00	Fixed capital installed since 1908: Street railway land	7,107,902 50	D 92,371 50
90,570 62	Tangible street railway capital	36,653 71	D 53,916 91
3,377,123 04	Betterments on leased lines	3,420,458 54	43,335 50
2,672,283 86	Total fixed capital—gross	2,724,356 93	52,075 07
13,766,064 19	Less accrued amortization	13,715,186 35	D 50,877 84
772,724 38	Total fixed capital—net	185,932 58	D 586,791 74
12,993,339 87	Advances to Brooklyn Rapid Transit Co.	13,529,253 77	535,913 90
1,375,000 00	Prepayments	975,000 00	D 400,000 00
50,009 14	Suspense	97,614 44	47,605 30
172,984 78		179,794 04	6,809 26
\$15,497,557 31	Total	\$16,094,729 87	\$597,172 56
LIABILITIES SIDE			
\$202,710 75	Taxes accrued	\$667,794 78	\$465,084 03
6,002,502 06	Due associated companies	6,327,414 50	324,912 42
493,189 91	Miscellaneous accounts payable	572,036 30	78,846 39
3,175 00	Interest accrued on funded debt	3,460 00	275 00
	Interest accrued on unfunded debt	479,530 41	479,530 41
15,416 65	Rent accrued for lease of road	15,416 65	
5,666 97	Due for wages and salaries	6,692 50	1,025 53
250,000 00	Mortgage bonds	250,000 00	
7,992,173 53	Certificates of indebtedness	7,992,173 53	
303,930 70	Casualties and insurance reserve	307,340 64	3,409 94
127,145 13	Other optional reserves	176,073 67	48,928 54
200,000 00	Common stock	200,000 00	
96,353 41	Corporate deficit	903,193 11	806,839 70
\$15,497,557 31	Total	\$16,094,729 87	\$597,172 56

The Brooklyn Heights Railroad Company

Contingent Liabilities.—Disputed taxes, including interest, \$319,535.47; judgments on appeal, \$19,348.23; guarantees of payment of principal and interest as follows: Brooklyn, Queens County and Suburban Rd. Co., first consolidated mortgage bonds, \$2,783,000; The Nassau Electric Rd. Co., first consolidated mortgage bonds, \$9,779,000; Brooklyn Union Elevated Rd. Co., first mortgage bonds, \$7,855,000; Kings County Elevated Rd. Co., first mortgage bonds, \$5,202,000.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—*Description of Capital Withdrawn during Year.*—Leased lines: Track and roadway construction: Removal of surface tracks on Canarsie avenue, from Church avenue to Beverly road, \$6,276; removal of single track siding and special work on Myrtle avenue, from Park street to Jamaica avenue, \$1,714.66; total, \$7,990.66.

Electric line construction: Removal of cables on Division avenue, from Eastern power station to Roebling street, \$3,262.28; removal of feeders on Hamilton avenue, from Third avenue to 15th street, \$7,434.01; removal of 4/0 phone feeders, wire from Hamilton avenue, \$637.25; removal of poles, etc., from Ridgewood square, \$350.16; removal of poles, wires, etc., from Canarsie avenue and Beverly road, \$1,090.96; removal of cables from Kent avenue near Eastern power station, \$3,571.69; removal of one cable from underground conduits on South Sixth street between Dunham place and Kent avenue, \$3,942.03; removal of cables between Halsey street substation and Third and Atlantic avenues, \$4,371.19; removal of 6-300 ampere 'B' switches, \$722.73; removal of underground conduits on Division avenue between Eastern power station and Broadway, \$11,956.13; removal of unused poles and overhead work at Vernon avenue storage yard, \$940.22; miscellaneous, \$958.96; total, \$44,737.60.

Buildings and fixtures: Removal of coal-holsting tower and cableway trestle at Southern power station, \$36,005.76; amount paid on account of line and track building on Nostrand avenue, \$1,937.50; total, \$37,943.25.

Power stations: Removal of one Epping-Carpenter 10 in. x 6 in. x 10 in. pump at Eastern power station, \$250.

Shop tools and machinery: Removal of one Garvin boring machine from 52nd street shop, \$700; removal of one 100-ton hydraulic wheel press from 52nd street shop, \$400; total, \$1,100.

Cars: Removal of body from sand and salt car, \$350. Total withdrawals on leased lines, \$92,371.50. For balances in accounts at beginning of year, see 1917 and 1918 Reports.

Fixed Capital Installed since December 31, 1906, on Street Railways Owned

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Right of way.....				\$255 80
Other street railway land.....	\$610 35		\$54,527 26	36,397 91
Ballast				86 55
Ties				1,647 97
Rails, rail fastenings, and joints				4,914 00
Special work				5,193 52
Track laying and surfacing....				5,403 22
Paving				2,676 78
Roadway tools				52 25
Interlocking and other signal apparatus				3,658 68
Poles and fixtures.....				6,490 50
Underground conduits				8 00
Distribution system				10,280 65
Shops and car-houses.....	10 00			210,967 83
Stations, waiting rooms, and miscellaneous buildings.....	188 44			11,261 01

The Brooklyn Heights Railroad Company

Fixed Capital Installed since December 31, 1908, on Street Railways Owned—Concl'd

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Shop equipment				\$476 47
Revenue cars	\$42,142 48		\$2,314 96	1,673,983 34
Electric equipment of cars.....	3,309 54			1,480,338 76
Other rail equipment.....				1,328 71
Miscellaneous equipment				1,800 31
Total	\$46,260 81		\$26,842 23	\$3,457,112 26

Fixed Capital Installed since December 31, 1908, on Street Railways Leased

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Right of way.....				\$5,213 59
Other street railway land.....	\$1,231 84		\$23,554 90	63,969 06
Grading	143 21			16,477 19
Ballast	Cr. 316 00			3,225 08
Ties	919 83			35,643 81
Rails, rail fastenings, and joints	2,416 11			139,456 25
Special work	20,864 55			100,466 43
Track laying and surfacing.....	6,103 38			186,421 54
Paving	19,613 52			625,578 99
Roadway tools				939 74
Bridges, trestles, and culverts..				15,496 68
Crossings, fences, and signs.....				2,436 36
Interlocking and other signal apparatus	1,065 00			12,259 39
Poles and fixtures.....	308 49			15,096 96
Underground conduits	1,520 94			40,587 24
Transmission system	1,101 95			178,137 31
Distribution system	9,519 29		6,911 20	189,379 09
Power plant buildings.....				2,637 48
Sub-station buildings	286 00			25,336 23
General office buildings and fixtures	549 34			9,450 57
Shops and car-houses.....	9,586 06			233,145 57
Stations, waiting rooms and miscellaneous buildings	2,177 36			53,360 86
Furnaces, boilers, and acces- sories				2,871 02
Power plant electric equipment				198 17
Miscellaneous power plant equip- ment				835 06
Substation equipment				48,097 33
Shop equipment	6,188 85			49,676 89
Revenue cars	3,454 76			577,618 58
Electric equipment of cars.....	181 72			18,028 82
Other rail equipment.....	235 32			30,158 86
Miscellaneous equipment			4,303 00	37,422 37
Taxes during construction.....	Cr. 335 34			530 41
Miscellaneous construction ex- penditures				264 00
Total	\$85,844 17		\$34,768 10	\$2,724,363 93

246 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

The Brooklyn Heights Railroad Company

Betterments on Leasehold Properties.—Road and equipment, December 31, 1908: Balance, June 30, 1918, \$7,200,374; retired during year, \$92,371.50; balance, June 30, 1919, \$7,107,902.60. Road and equipment since December 31, 1908: Balance, June 30, 1918, \$2,672,283.86; installed during year, \$86,844.17; retired during year, \$34,769.10; balance, June 30, 1919, \$2,724,358.93. The company states the entire amount, \$9,832,261.43 is recoverable from lessor, Brooklyn City Rd. Co.¹

Expenditures on Important Projects

Lines Owned

Substitution of rolled wheels for castiron wheels on car trucks.....	\$12,542 94
Installation of buffer shields on 229 surface passenger cars.....	9,021 26
Installation of vestibules (including prepayment provisions), etc., on 55 passenger cars.....	16,064 54
Sale of property:	
Madison avenue and Traffic street.....	Cr. 21,432 75
West side Lutheran cemetery road.....	Cr. 10,769 05
Fresh Pond road and Lutheran cemetery line.....	Cr. 9,133 84
Near Lutheran cemetery line.....	Cr. 13,191 62

Lines Leased

Extension of surface tracks on Roebling street, from Division avenue to Lee avenue.....	5,949 70
Installation of outer connecting curves at Commercial and Box streets and at Commercial street and Manhattan avenue.....	7,141 02
Installation of improved rail, etc., on 16th avenue, from 54th to 59th street.....	7,024 94
Installation of improved paving, tie-rods, etc., on Myrtle avenue, from Lincoln avenue to Jamaica avenue.....	10,661 77
Sale of property at Madison avenue and Traffic street.....	Cr. 23,554 90
Removal of cables from Eastern division power station.....	Cr. 6,911 20

Equipment Retired during the Year.—One single car truck retired from non-revenue service and added to extra equipment; 7 double car trucks and semi-convertible passenger bodies retired, whereof one set was transferred from non-revenue service to extra equipment, and 6 sets leased to South Brooklyn Ry. Co.; 2 double motor car equipments retired (whereof one from revenue service and one from non-revenue service) and transferred to extra equipment.

Miscellaneous Investments ²

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
Stocks of associated companies:				
Brooklyn & North River Rd. Co....	\$12,500 00	\$12,504 50	\$12,504 50	.....
Funded debt of associated companies:				
B., Q. County & S. Rd. Co. 5's, 1941..	50,000 00	50,000 00	50,000 00	\$2,500 00
Other miscellaneous investments:				
City of New York 4½'s, 1960.....	34,000 00	34,765 00	34,765 00	1,445 00
B. R. T. Co. 6% participation certificates in insurance reserve fund series Nos. 1-11.....	222,186 36	—	222,186 36	³ 6,665 59
B. R. T. Co. 5% demand notes ⁴	32,837 40	32,837 40	32,837 40	1,644 28
Total	\$351,573 76	—	\$352,343 26	\$12,254 97

¹The lessor company in its report to the Commission denies its liability under the lease for a large part of the amount reported by the lessee as recoverable from the lessor.

²The investments are held free, except the New York City corporate stock which is deposited with the State Industrial Commission.

³Credited to expense—insurance.

⁴Investment of employer's liability reserve.

The Brooklyn Heights Railroad Company

Advances to Associated Companies.—Brooklyn Rapid Transit Co.: Balance, June 30, 1918, \$1,535,000; advanced during year, \$300,000; reimbursed during year, \$700,000, balance, June 30, 1919, \$975,000; interest accrued during year, at 5 per cent, \$51,243.05.

Brooklyn and North River Rd. Co.*: Balance, June 30, 1918, \$28,422.28; advanced during year, \$4,242.52; balance, June 30, 1919, \$32,664.80; interest accrued during year, at 6 per cent, \$1,904.04.

Special Deposits.—Coupon, \$325; Roebling street franchise, \$500; Fresh Pond road guaranty, \$1,700; Arabol Manufacturing Co. for siding, \$1,000; American Surety Co., \$4,771.35; National Surety Co., \$7,128.21; total, \$15,424.56.

Prepayments.—Taxes, \$25,890.34; insurance, \$35,998.55; rents, \$1,500; payroll suspense, \$33,462.42; other, \$763.13; total, \$97,614.44.

Suspense.—Long Island Rd. Co. land, \$11,684.70; Brooklyn Grade Crossing Commission, \$54,135.79; valuation investigation, \$89,582.07; accounts in litigation, \$20,298.80; miscellaneous, \$4,092.58; total, \$179,794.04.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owning to Associated Companies.—Certificates of indebtedness¹ issued on account of the Brooklyn City Rd. Co., payable on demand and bearing interest at 6 per cent, owned by Brooklyn Rapid Transit Co., \$7,992,173.53; interest accrued during year, \$479,530.41; interest paid during year, \$137,181.90. Loan from Brooklyn Rapid Transit Co. (due February 14, 1992, the nominal date of termination of the lease of the Brooklyn City Rd. Co., or at prior termination of the lease according to its terms)² bearing interest at 6 per cent, \$5,360,476.79; interest accrued during year, \$322,828.60; interest paid during year, \$361,414.30. Due on open account for which no interest is charged: Brooklyn Rapid Transit Co., \$932,509.60; Nassau Electric Rd. Co., \$6,879.54; South Brooklyn Ry. Co., \$1,246.28; Coney Island and Gravesend Ry. Co., \$1,406.36; New York Consolidated Rd. Co., \$420.36; Coney Island and Brooklyn Rd. Co., \$2,375.24; Brooklyn, Queens County and Suburban Rd. Co., \$1,896.47; New York Municipal Railway Corporation, \$202.36; total, \$14,319,588.08.

TITLE OF RESERVE	Reserves			
	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Accrued amortization of capital..	\$772,724 32	.....	* \$586,791 74	\$185,932 58
Fire insurance	51,428 27	.....	.....	51,428 27
Insurance participation, B. R. T....	222,186 36	.....	.....	222,186 36
Employer's liability	30,316 07	\$6,152 50	2,742 56	33,726 01
Special reserve ¹⁰	56,259 85	.....	.....	56,259 85

Suspense credit balances: Brighton Beach improvement, \$4,185.79; unearned rentals, \$6,000; Arabol Mfg. Co., siding permit, \$1,000; unredeemed tickets, \$1,645.21; Atlantic Gulf and Pacific Co., \$6,800; Charles Cranford judgment, \$5,952.91; Carlizzo & Co., \$1,000; Southern power station demolition, \$41,411.66; Dock Contractor Co., \$1,261.06; proceeds from sale of real estate, \$48,664.94; miscellaneous minor accounts, \$1,892.23; total, \$119,813.82.

INCOME STATEMENT

[The excerpts from the various operating agreements of the companies in the Brooklyn Rapid Transit system, on pages 573ff in the 1917 Report, should be consulted for a clearer understanding of the operating data given in this abstract.]

¹ In addition, there are included under accounts receivable, amounts due from associated companies, as follows: The Nassau Electric Rd. Co., \$19,910.47; Brooklyn, Queens County and Suburban Rd. Co., \$8,602.94; Coney Island and Gravesend Ry. Co., \$377.79; New York Consolidated Rd. Co., \$29,508.95; South Brooklyn Ry. Co., \$3,437.53; The Coney Island and Brooklyn Rd. Co., \$8,052.61; Brooklyn and North River Rd. Co., for transfers furnished and interest charged, \$19,603.28.

² Included in the balance sheet under Bills receivable.

³ Property covered by the certificates of indebtedness is held in trust by the respondent for the payment of said certificates.

⁴ From the company's 1916 report.

⁵ Includes \$37,681.50, charges on account of retirements.

¹⁰ [Purpose, as stated in 1913 report of the respondent, is "any contingency."]

248 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Brooklyn Heights Railroad Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$8,420,449 14	\$31,862 30
Other street railway operating revenues.....	201,111 13	D 6,763 70
Total operating revenues.....	\$8,621,560 27	\$35,098 60
Operating expenses:		
Maintenance of way and structures.....	\$794,561 55	D \$54,030 52
Maintenance of equipment.....	584,136 34	D 39,721 43
Power purchased	989,799 33	240,018 51
Operation of cars.....	3,325,622 40	695,777 47
Injuries to persons and property.....	448,066 38	70,104 36
Traffic expenses		D 34 91
Other general expenses.....	237,548 29	27,907 69
Total operating expenses.....	\$6,379,733 29	\$340,021 07
Taxes accrued	756,905 46	168,775 72
Total revenue deductions.....	\$7,136,638 76	\$1,108,796 79
Operating income	\$1,484,921 52	D\$1,023,698 19
Non-operating income: Rent accrued from lease of road and equipment, \$33,141.41; miscellaneous rent revenues, \$14,147.82; interest on loan (B. R. T. Co.), \$51,243.05; on loan (B. & N. R. R. Co.), \$1,904.04; on Brooklyn, Queens County and Suburban R. R. Co.'s mortgage, \$2,500; on City of New York corporate stock, \$1,446; on B. R. T. Co.'s notes, \$1,644.39; on certificates of deposit, \$137.39; on minor loans and accounts, \$15.54; on bank deposits, \$6,804.47; profits from operations of others, \$12,777.06; ¹¹ miscellaneous non-operating revenues, \$372.64; less non-operating revenue deductions (repairs, water charges and taxes on non-operating property), \$10,803.70.....		
	115,329 10	D 44,049 31
Gross income applicable to corporate and leased properties	\$1,600,250 62	D\$1,067,747 50
Deductions from gross income:		
Interest on funded debt.....	\$12,500 00	
Other interest deductions (on obligations to associated companies, \$302,359.01; miscellaneous, \$1,078.86).....	803,437 87	\$205,285 79
Rent deductions (for lease of other road and equipment, \$1,596,593.57; track and terminal privileges, \$12,010.67; miscellaneous rents, \$73.31).....	1,598,677 55	D 296,605 40
Other contractual deductions (income tax on bond interest assumed)	187 50	99 00
Income appropriated to employer's liability reserve.....	1,578 89	1,578 88
Total income deductions.....	\$2,416,381 90	D \$89,641 73
Net corporate income.....	Loss \$316,121 18	D \$978,105 77

¹¹ Represents respondent's proportion of net results of operation of local cars over Williamsburg bridge. [For details, see addendum to abstract Bridge Operating Co., in 1917 report.]

The Brooklyn Heights Railroad Company

CORPORATE DEFICIT

	Amount
Deficit, June 30, 1918.....	\$98,353 41
Debit balance for year transferred from income.....	816,121 18
Amortisation elsewhere unprovided for:	
Loss on coal-holsting tower removed at so. po. station.....	22,233 39
Loss on surface tracks removed on Canarsie avenue.....	2,960 94
Loss on other capital removal, sold or scrapped.....	3,529 37
Bad debts written off.....	80 00
Other deductions from surplus.....	335 34

Total debits	\$943,653 63
Other additions to surplus (rent of property at President street sold to Brooklyn City Rd. Co., May 31, 1913, \$2,896.89; jury fees returned, \$9; interest accrued on monthly balances of badge and punch account, year ended June 30, 1917, \$935.33; for year ended June 30, 1918, \$369.63; removal of cables sold at profit, \$79.13; land sold to Brooklyn City Rd. Co., \$35,580.49).....	40,460 52
Deficit, June 30, 1919.....	\$903,193 11

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges: Broadway Subway and Home Boroughs Car Advertising Co., Inc., \$69,758.87.

Other car and station privileges. Broadway Subway and Home Boroughs Car Advertising Co., Inc., \$1,747.78.

Rent of land and buildings: For rent of office building, Nassau Electric Rd. Co., \$4,000; Brooklyn, Queens County and Suburban Rd. Co., \$2,500; Coney Island and Gravesend Ry. Co., \$500; The Coney Island and Brooklyn Rd. Co., \$1,200; New York Consolidated Rd. Co., \$11,000; South Brooklyn Ry. Co., \$500; Transit Development Co. and Brooklyn Rapid Transit Co., \$10,500; New York Municipal Ry. Corp., \$10,800; depot storage and shop facilities, Bridge Operating Co., \$2,500; attachments, American District Telephone Co., \$20; duct in subway, Edison Electric Illuminating Co., \$553.55; attachments, Flatbush Gas Co., \$5.25; New York and Queens Electric Light and Power Co., \$32.75; New York Telephone Co., \$29.38; property at Fresh Pond road, \$375; total, \$44,515.93.

Rent of Equipment: South Brooklyn Ry. Co., \$2,233.25; Bridge Operating Co., \$3,200.24; total, \$5,433.59.

Rent of tracks and terminals: Rent of tracks: The Nassau Electric Rd. Co., \$26,584.79; Brooklyn, Queens County and Suburban Rd. Co., \$5,219.84; Coney Island and Brooklyn Rd. Co., \$7,068.60; South Brooklyn Ry. Co., \$4,991.91; Bush Terminal Co., trackage on Second avenue, \$6,062.40; Van Brunt St. and Erie Basin Rd. Co., tracks in Hamilton avenue, \$400; New York Consolidated Rd. Co., East New York elevated shops, \$20,900; total, \$72,147.54.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of September 1, 1916, this company filed with the Commission amended rules of depreciation, which provided 3.226 cents per car-mile for maintenance of way and structures, and 2.379 cents per car-mile for maintenance of equipment. Under the above rules there was debited to depreciation of way and structures, \$78,376.48, and there was credited to depreciation of equipment, \$637,286.63.

Power Purchased.—From Transit Development Co. and Brooklyn Rapid Transit Co., \$2,842,450 kw.hrs.; average price per kw.hr., 1.1805 cents; total, \$389,799.33, charged to operating expenses.

Joint Facilities.—Debit: Brooklyn, Queens County and Suburban Rd. Co., 42 per cent of operating Broadway ferry shuttle line, \$11,921.54, charged to expense: Credit: Coney Island and Gravesend Ry. Co., proportion of charge for shop facilities, etc., \$1,216.32; Bridge Operating Co., joint general expense, \$5,000 and depot

²² Calculated on monthly car mileage.

250 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Brooklyn Heights Railroad Company

and shop facilities, \$2,500; total, \$3,716.32 (of which \$6,216.32 credited to operating expenses and \$2,500 credited to rents).

Rents Payable Charged to Operating Expenses.—Waiting rooms, \$510; toilet facilities, \$148; office in Long Island, \$300; minor items, \$796; total, \$1,814.

CLASS OF TAX	Taxes ¹³			
	Amount of levy	Charged to income ¹⁴	Amount paid ¹⁵	Due and unpaid
Land	\$142,360 44	\$53,711 31	\$6,607 39	¹⁶ \$172,634 50
Improvements on land.....		94,296 27	14,854 46	
Corporate real estate.....	13,280 50	11,808 54	5,458 20	¹⁷ 13,154 48
Special franchises	277,753 60	244,036 70		¹⁸ 491,188 22
Personal property	1,122 70	¹⁹ 1,012 90	1,122 70	
Gross earnings, city.....	913 46	878 46		
Car license, city.....	15,800 00	17,761 74	75,631 50	
Brooklyn bridge tolls.....	30,175 86	30,175 86		
Williamsburg bridge tolls.....	22,175 75	²⁰ 22,176 00		
Capital stock or dividends, state..	150 00	²¹ 20,113 12	21,750 00	
Gross earnings, state.....	87,476 93	87,476 94	86,979 84	
Income, federal	152 54	²² 185,080 49	²³ 92,351 02	
Special excise, federal.....	75 50	245 00	²⁴ 75 50	
Total	\$591,437 36	\$768,774 32	\$304,830 61	²⁴ \$676,977 20

Non-Operating Revenues.—Rent of equipment, Bridge Operating Co., \$149.18; 24 per cent of Brooklyn bridge local cars, Nassau Electric Rd. Co., \$2,734.77; rent of cars, Coney Island and Gravesend Ry. Co., \$300; 16 per cent of Brooklyn bridge local cars, \$1,823.13; Lutheran cemetery line, New York Consolidated Rd. Co., \$25,000; rent of cars, South Brooklyn Ry. Co., \$2,534.33; total, \$33,141.41.

Operations of Others.—Bridge Operating Co.: Net earnings during year, \$37,518.07; respondent's share, 50 per cent, \$18,759.07; less proportion of amount paid to Coney Island and Brooklyn Rd. Co., \$2,982.01, and of amount paid as rent to Bridge Operating Co., \$3,000; net profit, \$12,777.06.

Miscellaneous Rent Deductions.—Track and terminal privileges: Nassau Electric Rd. Co., trackage, Livingston street and Lafayette avenue, \$5,087.12; Coney Island and Brooklyn Rd. Co., trackage, \$3,659.08; New York Consolidated Rd. Co., property on Liberty street, \$500; South Brooklyn Ry. Co., 39th street ferry terminal and trackage, Kensington junction to Tenth avenue and 20th street, \$1,425; Bridge Operating Co., tracks and terminals, Williamsburg bridge, \$1,439.47; total, \$12,010.67.

¹³ For the taxes included here which were charged to the Bridge Operating Co., see addendum to the abstract of that company's report.

¹⁴ Excludes \$10,543.69; charged to non-operating income, and \$187.50 normal income tax on interest of first mortgage bonds assumed by respondent, charged to Other contractual deductions from gross income.

¹⁵ Excludes Bridge Operating Co. charges; 25 cents charged as bridge tolls instead of General expense, and \$378.45 federal income tax paid last year and charged to suspense; total, \$378.70.

¹⁶ Consists of Brooklyn City Rd. Co., \$160,450.28 and Brooklyn Heights Rd. Co., \$12,184.22.

¹⁷ Consists of Brooklyn City Rd. Co., \$11,777.35 and Brooklyn Heights Rd. Co., \$1,377.13.

¹⁸ Consists of Brooklyn City Rd. Co., \$487,914.58 and Brooklyn Heights Rd. Co., \$3,273.64.

¹⁹ Charged to income account of Bridge Operating Co.

²⁰ Includes \$9,762.75 charged to income account of Bridge Operating Co.

²¹ Includes \$150 charged to income account of Bridge Operating Co.

²² Includes \$943.21 charged to income account of Bridge Operating Co.

²³ Paid under protest.

²⁴ In dispute of this amount, \$466,460.53 is included in the tax liability account, and \$210,516.67 not taken on company's books. In addition, there is accrued interest \$142,608.27.

The Brooklyn Heights Railroad Company

Hire of equipment: Nassau Electric Rd. Co., rental of 72 cars, \$26,280; Coney Island and Gravesend Ry. Co., rental of 26 surface passenger cars, \$16,341.72; Brooklyn City Rd. Co., rental of road and equipment, \$1,543,971.86; total, \$1,586,593.57.

Miscellaneous: \$73.31.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report. Changes in track during year: Increases: Queens County: Myrtle avenue, from Borough line to Jamaica avenue, 0.064 mile; Palmetto street, from Myrtle avenue to St. Nicholas avenue, 0.170 mile; total, 0.234 mile. Decreases: Kings County: Canarsie avenue, from Tilden avenue to Beverly road, 0.229 mile; Flushing avenue, Hudson avenue to Borough line, 0.045 mile; Fulton street, Fulton ferry to Manhattan crossing, 0.306 mile; Myrtle avenue, Fulton street to Borough line, 0.368 mile; Nostrand avenue, Lee avenue to Old Town line (near Avenue P), 0.215 mile; Third avenue, Flatbush avenue to 9th street, 0.390 mile; total, 1.563 miles. Net decrease, 1,319 miles.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Number of power houses (operated by Brooklyn Rapid Transit) 3; substations, 2; repair shops, 8; storage car-houses, 8; office building, 1; transfer points, with own cars, 602; with cars of associated companies, 625; with others, 9; telephone, wire, 3.444 miles; line, 1.439 miles; signal, wire, 1.110 miles; line, 0.501 mile.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V-IX.

Accidents.—See Tables X-XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President, T. S. Williams; Vice-Presidents, C. D. Meneely and J. J. Dempsey; Secretary, J. H. Bennington; Assistant Secretary, H. R. Potts; Treasurer, C. D. Meneely; Assistant Treasurer, F. S. Richards; Comptroller, Howard Abel; General Counsel, G. D. Yeomans; Claim Agent, I. Isaacsen; Purchasing Agent, L. Van Cott.

Directors.—N. F. Brady, T. S. Williams, C. D. Meneely, W. G. Oakman, J. Horace Harding, G. B. Gallagher, J. C. Brady, Colgate Hoyt, G. W. Davison, H. C. Du Val.

Main Business Office.—85 Clinton street, Brooklyn, N. Y.

Report verified by C. D. Meneely, Vice-President and Treasurer, September 27, 1919.

BROOKLYN, QUEENS COUNTY AND SUBURBAN RAILROAD COMPANY

Incorporated November 24, 1893. Respondent is controlled by Brooklyn Rapid Transit Company, which acquired a majority of the stock on January 24, 1896, by purchase from the reorganization committee of the Long Island Traction Company.

Important Changes during the Year.—For agreements concerning transportation of letter carriers and compensation therefor, see abstract of The Brooklyn Heights Railroad Co. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$38,211 58	Cash	\$118,780 32	\$80,568 74
104,063 08	Special deposits	21,100 21	D 82,932 82
19,924 50	Accounts receivable	19,842 36	D 82 14
12,067 50	Interest and dividends receivable	9,300 47	D 2,767 03
7,157 51	Corporate stock, City of New York	7,157 51	
31,886 18	Participation certificates in Brooklyn Rapid Transit insurance reserve fund	31,886 18	

252 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

Brooklyn, Queens County and Suburban Railroad Company

BALANCE SHEET—Concluded

June 30, 1918	ASSETS SIDE—Concluded	June 30, 1919	Increase or (D) decrease
\$10,073,337 36	"Fixed Capital, Dec. 31, 1908".....	\$10,071,290 33	D \$2,067 03
	Fixed capital installed since 1908:		
92,207 91	Street railway land.....	92,207 91	
1,234,801 62	Tangible street railway capital.....	1,247,998 22	13,196 70
11,400,346 89	Total fixed capital—gross.....	11,411,496 56	11,139 67
120,823 82	Less accrued amortization.....	18,065 14	D 104,758 68
11,279,523 07	Total fixed capital—net.....	11,395,421 42	115,896 35
532,500 00	Advances to Brooklyn Rapid Transit Co.....	356,500 00	D 176,000 00
4,931 74	Prepayments	11,207 00	6,276 26
3,738 92	Suspense	4,451 67	712 75
<u>\$12,033,984 03</u>	<u>Total</u>	<u>\$11,975,667 14</u>	<u>D \$58,316 89</u>
LIABILITIES SIDE			
\$104,923 41	Taxes accrued	\$148,115 50	\$43,192 09
232,621 68	Due associated companies.....	275,174 48	42,552 80
18,059 91	Miscellaneous accounts payable.....	31,883 07	13,823 16
122,983 34	Interest accrued on funded debt.....	123,406 34	425 00
	Interest accrued on unfunded debt.....	161,396 47	161,396 47
6,616,000 00	Mortgage bonds ¹	6,616,000 00	
2,642,205 70	Certificates of indebtedness.....	2,640,709 53	D 1,496 17
31,886 18	Casualties and insurance reserve.....	31,886 18	
111,215 47	Other optional reserves.....	100,926 43	D 10,289 04
2,000,000 00	Common stock	2,000,000 00	
154,088 84	Corporate surplus	D 153,832 86	D 307,921 20
<u>\$12,033,984 03</u>	<u>Total</u>	<u>\$11,975,667 14</u>	<u>D \$58,316 89</u>

Contingent Liabilities.—Judgments on appeal, \$5,000; taxes (including interest) in dispute and unpaid, \$402,279.16.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908"—Description of Capital Withdrawn during Year.—Electric line construction: Removal of copper feeder wire from Broadway between Kent avenue and Havemeyer street, \$2,067.03. For balances in accounts at beginning of year, see 1917 and 1918 Reports.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Right of way.....				\$60 50
Other street railway land.....				92,147 41
Grading				13,178 01
Ballast				276 51
Ties	Cr \$5 85			28,004 96
Rails, rail fastenings, and joints..	Cr 119 73			93,504 10
Special work	1,170 00			22,646 18
Track laying and surfacing.....	117 38			104,902 73
Paving	311 60			176,991 18

¹ The Brooklyn Heights Rd. Co. guarantees principal and interest of \$2,783,000 first consolidated mortgage bonds of respondent.

Brooklyn, Queens County and Suburban Railroad Company

Fixed Capital Installed since December 31, 1908—Concluded

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacement		
Roadway tools				\$479 86
Bridges, trestles, and culverts.....				213 35
Crossings, fences, and signs.....				313 49
Interlocking and other signal ap- paratus				2,792 43
Poles and fixtures.....	\$179 85		\$65 45	17,214 92
Underground conduits				1,271 81
Transmission system				141,798 29
Distribution system	3,075 00			56,548 83
Shops and car-houses.....	1,845 10			6,560 16
Stations, waiting rooms, and mis- cellaneous buildings	1,300 64			17,434 47
Shop equipment				2,638 01
Revenue cars	5,279 16			353,173 04
Electric equipment of cars.....				192,783 01
Other rail equipment.....				7,538 74
Taxes during construction.....				4,734 24
Total	\$13,262 15		\$65 45	\$1,340,208 23

Expenditures on Important Projects

Substitution of rolled steel wheels for cast-iron wheels on surface passenger cars	\$2,528 37
Installation of buffer shields on 77 surface passenger cars.....	1,735 59
Installation of an inner connecting curve in northeast corner at Avenue N and Utica avenue.....	2,380 18
Installation of improved quarters for female employees at Bergen street depot	2,725 62

Miscellaneous Investments.—Free investments: Brooklyn Rapid Transit 6 per cent participation certificates in insurance reserve fund, par value of amount held and amount at which carried on respondent's books, \$31,896.18; income accrued during year, \$956.59; credited to insurance expense account. Bound investment: City of New York 4½ per cent stock, 1900, on deposit with State Industrial Commission, to secure liability under Workmen's Compensation Act; par value of amount held, \$7,000; actual money cost to respondent and amount at which carried on respondent's books, \$7,167.51; income accrued during year, \$297.50.

Advances to Associated Companies.¹—Brooklyn Rapid Transit Co.: Amount at beginning of year, \$532,500; advanced during year, none; reimbursed during year, \$176,000; balance June 30, 1919, \$356,500; interest accrued during year at 5 per cent, \$20,337.50; received, \$23,308.34.

Special Deposits.—Coupon, \$11,850; proceeds from sale of real estate, \$128.06; guarantee deposit account of Metropolitan avenue franchisee, \$5,000; American Surety Co., \$4,142.18; total, \$21,120.21.

Prepayments.—Taxes, \$2,273.26; insurance, \$3,785.28; payroll suspense, \$5,148.46; total, \$11,207.

Securities.—See Table XIX; also 1917 Report.

¹In addition, there are included under accounts receivable as shown in the balance sheet, amounts due from associated companies as follows: Brooklyn Heights Rd. Co., \$1,895.47; Nassau Electric Rd. Co., \$9,042.26; New York Consolidated Rd. Co., \$321; South Brooklyn Ry. Co., \$2,975.66, and Brooklyn Rapid Transit Co., \$125.29; total, \$14,419.87.

Brooklyn, Queens County and Suburban Railroad Company

Bills and Accounts Owed to Associated Companies.—Loans on open account on which no interest is charged: Nassau Electric Rd. Co., \$1,410; Brooklyn Heights Rd. Co., \$8,602.94; South Brooklyn Ry. Co., \$3,237.70; Brooklyn Rapid Transit Co., \$213,016.66; total, \$226,317.30.

Interest bearing obligations: Brooklyn Rapid Transit Co., certificates of indebtedness,* payable on demand; issued during year, none; repaid, \$1,496.17; outstanding at end of year, \$2,640,709.53; interest at 6 per cent, accrued during year, \$158,465.03; paid, \$63,524.83. Other obligations, payable on demand; issued and outstanding at end of year, \$48,857.18; interest at 6 per cent, accrued during year, \$2,931.44; paid, \$1,465.72.

<i>Reserves</i>				
	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Accrued amortization of capital..	\$120,823 82	\$20,232 19	\$124,990 87	\$16,065 14
Contingent	12,534 50			12,534 50
Insurance participation	31,886 18			31,886 18
Special	83,283 99		32 00	83,251 99
Suspense credit balances.....				\$139 94

INCOME STATEMENT

[The excerpts from the various operating agreements of the companies in the Brooklyn Rapid Transit system, on pages 573ff to the 1917 Report, should be consulted for a clearer understanding of the operating data given in this abstract.]

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation	\$1,333,522 41	D \$124,122 36
Other street railway operating revenues.....	23,348 70	D 2,508 04
Total operating revenue.....	\$1,356,871 11	D \$126,630 40
Operating expenses:		
Maintenance of ways and structures.....	\$153,309 03	D \$25,700 46
Maintenance of equipment.....	114,785 45	D 19,242 47
Power purchased	177,982 82	20,821 63
Operation of cars.....	595,920 54	97,865 88
Injuries to persons and property.....	90,976 02	19,840 06
Traffic expenses		D 6 97
Other general expenses.....	43,778 08	956 32
Total operating expenses.....	\$1,176,751 89	\$94,533 99
Taxes accrued	74,112 70	D 18,288 83
Total revenue deductions.....	\$1,250,864 59	\$76,245 16
Operating income	\$106,006 52	D \$202,870 56
Non-operating income: Rent accrued from lease of Ralph-Rockaway line, \$82,971.04; rent of cars operated by South Brooklyn Ry. Co., over P. P. & C. I. road, \$4,149.66; miscellaneous rent revenues, \$2,260.01; interest on loans, \$20,337.50; other interest, \$2,153.70; miscellaneous, \$695.51; less non-operating revenue deductions (repairs and water charges, \$18.37; taxes on non-operating property, \$3,919.38), \$8,937.75	106,620 67	D 11,895 35
Gross income applicable to corporate and leased properties	\$209,636 19	D \$214,765 91

* Property covered by the certificate of indebtedness is held in trust by the respondent for the payment of said certificates.

Brooklyn, Queens County and Suburban Railroad Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Deductions from gross income:		
Interest on funded debt.....	\$330,800 00	.....
Other interest deductions: On certificates of indebtedness, \$158,465.03; on demand loans, \$2,931.44.....	161,396 47	\$33,857 86
Rent deductions: For hire of equipment, \$17,155; track and terminal privileges, \$8,031.38; miscellaneous, \$5.75..	25,192 13	D 40,491 78
Normal income tax assumed on interest of Jamaica and Brooklyn Rd. Co. bonds.....	92 50	66 00
Total income deductions.....	\$617,481 10	D \$6,567 92
Net corporate income.....	<i>Loss</i> \$307,844 91	D \$208,197 99
CORPORATE SURPLUS		
Surplus, June 30, 1918.....		Amount \$154,083 34
Jury fees returned.....		13 50
Total		\$154,101 84
Debit balance for year transferred from income.....	\$307,844 91	
Amortization elsewhere unprovided for: Loss on copper feeder wire removed from Broadway between Kent ave- nue and Havemeyer street.....	89 79	
Total deductions		307,934 70
Deficit, June 30, 1919.....		\$153,832 86

Operating Revenues.— For details, see Table XIII.

Operating Rents Receivable.— Advertising privileges: Broadway Subway and Home Boroughs Car Advertising Co., Inc., \$12,871.22.

Rent of land and buildings: Transit Development Co., rent of East New York steam plant, \$1,000; attachments used by Edison Electric Illuminating Co., \$72.01; by Long Island Electric Ry. Co., \$10.50; by New York Telephone Co., \$1.88; by New York and Queens Electric Light and Power Co., \$13.38; miscellaneous, \$300; total, \$1,397.77.

Rent of equipment: South Brooklyn Ry. Co., per diem charges, \$77.75.

Rent of tracks and terminals: The Nassau Electric Rd. Co., trackage, \$5,983.24; South Brooklyn Ry. Co., freight trackage, \$1,326.43; Long Island Electric Ry. Co., trackage, Fulton street, Jamaica, \$1,200; Manhattan and Queens Traction Corp., trackage, Jamaica avenue, \$187.25; New York and Long Island Traction Co., trackage, Fulton street, Jamaica, \$305.04; total, \$9,001.96.

Operating Expenses.— For details, see Table XIV.

Depreciation.— For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of September 1, 1916, this company filed with the Commission amended rules of depreciation which provide 3.319 cents per car-mile for maintenance of way and structures, and 2.485 cents per car-mile for maintenance of equipment. Under above rules \$16,902.12 was debited to Depreciation of way and structures, and \$121,303.26 was credited to Depreciation of equipment.

Power Purchased.— From Transit Development Co. and Brooklyn Rapid Transit Co., total number of kw.hrs. delivered, 15,340,787 (calculated on monthly car mileage); average price per kw.hr., 1.1602 cents; total price, \$177,982.82 (charged to operating expenses).

Joint Facilities.— Coney Island and Gravesend Ry. Co., shop facilities, etc., \$220.06; proportionate charges for Broadway shuttle service to Brooklyn Heights

Brooklyn, Queens County and Suburban Railroad Company

and Nassau Electric Railroad Companies, \$18,784.04; total, \$18,964.12 (credited to operating expenses).

Rents Payable Charged to Operating Expenses.—Office rent, 85 Clinton street, payable to Brooklyn Heights Rd. Co., \$2,500; minor, \$200; total, \$2,620.

CLASS OF TAX	<i>Taxes</i>			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land	\$12,876 91	\$2,650 01		* \$13,069 96
Improvements on land		2,061 78		
Corporate real estate	34,349 08	9,454 61		* 212,678 19
Special franchise	66,923 71	23,884 03		* 177,304 41
Williamsburg bridge tolls	14,777 15	14,777 15		
Car license	2,480 00	2,828 37	\$22,804 81	
City, on earnings	3,907 26	3,632 26		
Gross earnings—state	14,684 30	14,684 39	16,033 86	
Federal special excise	61 00	230 10	7 61 00	
Total	\$150,069 60	* \$74,112 70	\$38,899 87	\$402,953 56

Miscellaneous Rent Deductions.—Rent accrued for hire of equipment of Nassau Electric Rd. Co., 47 cars, \$17,155.

Track and terminal privileges: Brooklyn Heights Rd. Co., proportion of payment to City of New York for track and terminal privileges on Williamsburg bridge, \$1,707.92; for trackage privileges, \$6,219.84; Manhattan and Queens Traction Corp., trackage on Camplon avenue, \$108.62; total, \$8,031.38.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

Changes in track during year: None.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Number of car-houses, 2; number of transfer points, 225, of which 177 are with associated companies and 48 with own cars; miles of telephone line, .352; miles of wire, .702; miles of spare line, .458; miles of wire, .916.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—Vice-Presidents, C. D. Meneely and J. J. Dempsey; Secretary, J. H. Bennington; Assistant Secretary, H. R. Potts; Treasurer, C. D. Meneely; Assistant Treasurer, F. S. Richards; Comptroller, Howard Abel; General Counsel, G. D. Yeomans; Claim Agent, I. Isaacson; Purchasing Agent, L. Van Cott.

Directors.—T. S. Williams, H. C. Du Val, G. B. Gallagher, C. D. Meneely, G. D. Yeomans, F. S. Flower, F. E. Gunnison, N. F. Brady, Wm. Siebert.

Main Business Office.—85 Clinton street, Brooklyn, N. Y.

Report verified by C. D. Meneely, Vice-President and Treasurer, September 27, 1919.

* Excludes interest accrued, \$384.43.

* Excludes interest accrued, \$72,197.70.

* Excludes interest accrued, \$31,405.46.

* Paid under protest.

* Exclusive of taxes charged to non-operating income, \$3,919.33.

BROOKLYN RAPID TRANSIT SYSTEM

The Brooklyn Rapid Transit Company is a business corporation which has control of various street railroad companies through stock ownership, as follows:

Sole direct control of—

New York Consolidated Railroad Company.
Brooklyn Heights Railroad Company.
Brooklyn, Queens County & Suburban Railroad Company.
Coney Island & Gravesend Railway Company.
Nassau Electric Railroad Company.
South Brooklyn Railway Company.

Joint direct control with New York Railways Company of the Bridge Operating Company.

Sole indirect control of the New York Municipal Railway Corporation (lessor), whose stock is owned by the New York Consolidated Railroad Company; of Prospect Park & South Brooklyn Railroad Company (lessor) and New York & Coney Island Railroad Company (lessor), whose stocks are owned by the South Brooklyn Railway Company; and of Coney Island & Brooklyn Railroad Company, a majority interest in the stock of which has been owned by Coney Island & Gravesend Railway Company since January 15, 1914.

Joint indirect control of Brooklyn & North River Railroad Company, whose stock is owned jointly by Brooklyn Heights Railroad Company, Coney Island & Brooklyn Railroad Company, and Nassau Electric Railroad Company with New York Railways Company and Third Avenue Railway Company.

The company also controlled the Transit Development Company.¹

No report to stockholders was printed for the year ended June 30, 1919. Below are given excerpts from the Brooklyn Rapid Transit System's maintenance agreement which is on file with the Commission. Other data respecting the system companies (viz.: power-plant equipment, power-plant operations, accidents and damages, pay-roll and wage statistics) will be found in the general tables.

Intercorporate Holdings.—For the situation as of June 30, 1916, see the chart in the pocket of the 1916 Report, and the data on pages 542-546 thereof, taken primarily from the returns submitted in compliance with the order of the Commission in Case No. 1128. No order has been adopted requiring the submission of similar data as of a subsequent date.

EXCERPTS FROM OPERATING AGREEMENTS

[It should be noted that the Brooklyn Union Elevated R. R. Co. and the Sea Beach Ry. Co., parties to various of the agreements, together with the lessor Canarsie R. R. Co., were consolidated into the New York Consolidated R. R. Co. November 30, 1912. Also the Coney Island & Brooklyn R. R. Co., entered the system January 15, 1914. The following are, with the exception of the insurance statement, excerpts that show the interest of the various companies in the operations under these joint agreements.]

MAINTENANCE

*Extracts from the maintenance agreement of February 28, 1907, between the Transit Development Co. and the Brooklyn Heights R. R. Co., the Nassau Electric R. R. Co., Brooklyn, Queens County & Suburban R. R. Co., Coney Island & Gravesend Ry. Co., South Brooklyn Ry. Co., Sea Beach Ry. Co. and Brooklyn Union Elevated R. R. Co.**

Inasmuch as all of the parties of the second part with the exception of the "Gravesend Company" by leasing the above described properties contribute in approximately equal proportions with the exception of the repair shops at 52d street and East New York, leased by the "Heights Company," the repair shops at 36th street and 39th street, leased by the "South Brooklyn Company," and the repair shops at East New York, leased by the "Elevated Company," no rental shall be charged to the "Transit Company" for the properties hereinabove de-

* By an agreement dated January 17, 1914, the Coney Island & Brooklyn R. R. Co. became a party to the above agreement as modified by the agreement dated November 1, 1908, and as further modified by the agreement dated August 1, 1913.

¹ [On August 1, 1918, the Brooklyn Rapid Transit Company merged with the Transit Development Company].

Brooklyn Rapid Transit System

scribed, except those specifically mentioned in this paragraph. For the repair shops at 52d street and East New York, leased by the "Heights Company," the "Transit Company" agrees to pay rental at the rate of \$17,500 per annum; for the repair shops at 36th street and 39th street, leased by the "South Brooklyn Company," the "Transit Company" agrees to pay rental at the rate of \$20,000 per annum; and for the repair shops at East New York, leased by the "Elevated Company," the "Transit Company" agrees to pay rental at the rate of \$10,000 per annum; such rental in each case to be paid in monthly installments by crediting the amount thereof on the bills rendered to each company respectively under and pursuant to other provisions of this agreement hereinbelow contained.

The "Transit Company" agrees from and after the date of this agreement and during the continuance thereof to take over and employ all the officers and employees of the parties of the second part, or such of the same as may be necessary, now engaged in the conduct of the premises hereinabove leased, and in the maintenance, repair, renewal and construction of the tracks, road-beds, sub and superstructures, poles, wires, appurtenances, and buildings of the parties of the second part; to administer the premises hereinabove leased; to furnish all labor and materials necessary for maintaining, repairing and renewing all car and electrical equipment belonging to the parties of the second part and all track, roadway sub and superstructures, poles, wires, appurtenances and buildings; and to furnish all necessary materials and labor required for the construction or additions of track, sub and superstructures, poles, wires, appurtenances and buildings approved by the parties of the second part or by either of them respectively as their interest may appear, and to enter into, on behalf of the parties of the second part, or any of them, as may be required, contracts for the furnishing and delivery to any or all of the said parties of the second part of additional cars and equipment.

As to all labor (including engineering services) and materials furnished by the "Transit Company" to any or all of the parties of the second part in connection with the construction of additions and improvements and work of an extraordinary character, and as to the contracting for and delivery of all additional car and electrical equipment, the "Transit Company" shall first receive the authorization therefor from the company for whose benefit such additions and improvements or such car and electrical equipment may be furnished, and shall bill the cost thereof to the company from which such authorization is received, and such cost will be repaid to the "Transit Company" by such company within thirty (30) days after the receipt of such statement of cost.

For the purposes of this agreement, the properties owned or operated by South Brooklyn Railway Company, Sea Beach Railway Company and Brooklyn Union Elevated Railroad Company, are hereby designated as "Elevated Lines"; and the properties owned or operated by The Brooklyn Heights Railroad Company, The Nassau Electric Railroad Company, Brooklyn, Queens County & Suburban Railroad Company and Coney Island & Gravesend Railway Company, are hereby designated as "Surface Lines."

As to all labor performed (including engineering services), and all materials furnished in the maintenance, repair and renewal of all "Surface Lines," such as track and roadway, sub and superstructures, poles, wires, appurtenances and buildings, other than work of an extraordinary character above provided for, the cost to the "Transit Company" of furnishing the same including rentals for repair shops leased by the "Heights Company" shall be repaid by the parties of the second part, respectively, in the following manner:

On or before the fifth day of each month after the first month of this agreement, each of the parties of the second part hereto operating "Surface Lines," will file with the "Transit Company" a statement showing the car mileage of all cars operated by the company filing said statement, whether on its own tracks or on the tracks of other companies, during the preceding month.

The gross surface car mileage thus reported by the parties of the second part shall be divided by the "Transit Company" into the aforesaid repair, maintenance and renewal cost of "Surface Lines" and the resulting quotient will be the price per car mile which shall be charged to each of the parties of the second part operating "Surface Lines"; and the "Transit Company" on or before the fifteenth day of each month shall bill each of the parties of the second part for such amount as shall equal the number of car miles reported by it, multiplied by the unit cost per mile, plus a profit of five (5) per cent, crediting the "Heights

Brooklyn Rapid Transit System

Company" on its bills, however, the rentals charged by it as hereinabove provided for the use of repair shops.

In view of the fact that the "Gravesend Company" contributes no property for joint use as herein provided, but receives full facilities under this agreement, it is agreed that the "Transit Company" shall in addition to the sum charged the "Gravesend Company" in the manner hereinabove provided charge to said company each year the sum of two thousand five hundred dollars (\$2,500), and this additional amount shall be credited on the bills rendered to each of the other companies operating "Surface Lines" in proportion to their respective car mileages.

As to all labor performed (including engineering services) and all materials furnished in the maintenance, repair and renewal of all "Elevated Lines" such as track and roadway, sub and superstructures, poles, wires, appurtenances and buildings other than work of an extraordinary character above provided for, the cost to the "Transit Company" of furnishing the same, including rentals for repair shops leased by the "Elevated Company" and the "South Brooklyn Company" shall be repaid by the parties of the second part respectively in the following manner:

On or before the fifth day of each month after the first month of this agreement, each of the parties of the second part hereto operating "Elevated Lines" will file with the "Transit Company" a statement showing the car mileage of all cars operated by the company filing said statement, whether on its tracks or on the tracks of other companies during the preceding month.

The gross elevated car mileage thus reported by the parties of the second part shall be divided by the "Transit Company" into the aforesaid repair, maintenance and renewal cost of "Elevated Lines" and the resulting quotient will be the price per car mile which shall be charged to each of the parties of the second part operating "Elevated Lines," and the "Transit Company" on or before the fifteenth day of each month shall bill each of the parties of the second part for such amount as shall equal the number of car miles reported by it, multiplied by the unit cost per car mile plus a profit of five (5) per cent, crediting, however, on its bills to the "Elevated Company" and to the "South Brooklyn Company" respectively the rentals charged by each respectively as hereinabove provided for the use of repair shops.

Inasmuch as it is impossible to apportion between surface and elevated lines certain items entering into the relative cost as above set forth, it is agreed that as to such items the amount thereof shall be charged to the parties hereto of the second part upon the basis of relative car mileage as shown by the reports hereinabove required to be made by the parties of the second part hereto.

Extract from agreement of November 1, 1908, modifying above agreement:

That there shall be substituted in said agreement of February 28, 1907, for the Herkimer Street emergency station and storage yard leased by the "Heights Company" the new buildings and storage yard located at No. 849 Nostrand avenue, Borough of Brooklyn; that the "Transit Company" will pay to the "Heights Company" as rental for such substituted buildings and storage yard the sum of twenty thousand dollars (\$20,000) per annum; and that all the provisions of said agreement of February 28, 1907, relating to the time and manner of paying such rental and all the terms and conditions of said agreement, governing the property leased shall apply to the premises hereby leased.

Extract from agreement of August 1, 1913, further modifying above agreement:

That there shall be included in said agreement of February 28, 1907, the premises known as No. 40 State street, Borough of Brooklyn [now occupied by Transit Development Company]; that the "Transit Company" will pay to the "Heights Company" as rent for said No. 40 State street, the sum of one thousand dollars (\$1,000) per annum, and that all of the provisions of said agreement of February 28, 1907, relating to the time and manner of paying such rental and all the terms and conditions of said agreement governing the property leased, shall apply to the premises hereby leased.

For extracts from agreements on Power, Insurance, Freight, Advertising, Brooklyn Bridge Local Traffic, see 1916 and 1917 Reports.

Brooklyn Rapid Transit System

Maintenance Expense of Brooklyn Rapid Transit Company and Transit Development Company						
	Total	Maintenance of way and structures	Maintenance of equipment	Charges to operation		
Direct labor, materials, fuel, etc.						
T. D. Co.—B. R. T. Co's profit *	\$6,766,142 14	\$2,019,089 60	\$4,123,569 71	\$423,462 83		
Rent for railway companies' plant	338,310 48	100,957 83	206,176 50	31,174 15		
	68,500 00		68,500 00			
Total	\$7,172,952 62	\$2,120,047 43	\$4,398,248 21	\$454,656 98		
Less amount charged to C. I. and G. in lieu of facilities	2,500 00		2,500 00			
	\$7,170,452 62	\$2,120,047 43	\$4,395,748 21	\$454,656 98		
Distribution of the Total Maintenance Expense of the T. D. Co.—B. R. T. Co. among the Operating Companies under the Foregoing Operating Agreements						
	Brooklyn Heights (excl. Bridge Operating Co.)	Brooklyn, Queens County & Suburban	Coney Island & Gravesend	Coney Island & Brooklyn	New York Consolidated	South Brooklyn
Total	\$100,218,924	\$24,423,807	\$4,619,133	\$202,713	\$5,441,382	\$1,397,986
Car miles	\$7,170,452 62	\$2,152,514 27	\$405,990 47	\$17,233 99	\$2,690,200 52	\$77,173 50
Gross expense charged	68,500 00	38,500 00			10,000 00	20,000 00
Rents for plants						
Net expense charged by T. D. Co.—B. R. T. Co.	\$7,101,952 62	\$2,114,014 27	\$405,990 47	\$17,233 99	\$2,680,200 52	\$57,173 50
Individual Company's expense	10,876,802 39	3,149,315 17	562,725 96	26,593 64	4,169,387 24	391,183 50
Total expense of maintenance and operation	\$17,978,755 01	\$5,263,229 44	\$968,416 16	\$43,829 63	\$6,849,587 76	\$448,356 00
Less expense of operation	11,196,331 12	3,325,622 40	595,920 54	28,427 60	4,219,960 37	331,330 55
Maintenance — actual	\$6,782,423 89	\$1,937,607 04	\$372,495 62	\$15,402 03	\$2,629,627 39	\$117,025 45
Depreciation	1,533,748 43	1,558,910 15	104,401 14	2,945 98	286,925 02	13,881 56
Total maintenance, including depreciation, as reported by individual companies	\$5,248,675 46	\$1,378,696 89	\$266,094 48	\$12,556 05	\$2,342,702 37	\$103,143 89
Total Power Cost of Brooklyn Rapid Transit Company and Transit Development Company						
Direct labor, materials, fuel, etc.						
Rent for T. D. Co.—B. R. T. Co. plant						
Rents for railway companies' plants						
Total	\$4,041,589 35	1,108,940 34	897,906 17	\$6,048,435 86		

Brooklyn Rapid Transit System

Distribution of the Total Power Cost of the T. D. Co. and B. R. T. Co. among the Operating Companies under their Operating Agreements

	Brooklyn Rapid Transit System (incl. Bridge Operating Co.)	Manhattan Electric Co.	Brooklyn, Queens County & Suburban	Consign Island & Gravesend	Consign Island & Brooklyn	New York Consolidated	South Brooklyn
Car miles.....	\$ 101,545.021	\$ 15,397.612	\$ 4,619.133	\$ 202.713	\$ 5,476.082	\$ 11,486,788.296	\$ 11,846,299
Gross cost.....	\$6,048,435.96	\$873,005.36	\$261,718.80	\$11,358.10	\$310,239.81	\$3,060,129.01	\$111,139.45
Rents for plants.....	\$897,906.17	\$71,469.52	\$3,735.98	\$1,880.16	\$7,125.19	\$238,549.06	\$34,515.24
Amounts assumed by each company.....	\$5,150,529.80	\$801,535.84	\$177,983.82	\$9,777.94	\$243,114.62	\$2,811,579.96	\$76,632.21

¹ The income of the T. D. Co.—B. R. T. Co. under these agreements consists of 5 per cent profit on the direct labor, materials, fuel, etc., used in maintenance, and a return of 10 per cent on the value of the T. D. Co.—B. R. T. Co.'s plant used in the production of power. See 1917 Report for abstracts of former agreements.²

² The difference of 881,193 car-miles between this figure and the 101,100,117 car-miles reported by the companies of the B. R. T. System (see Table IV E in part II of this volume) is accounted for as follows: Freight mileage, 397,105; freight locomotive mileage, 27,239; Brooklyn Bridge line, 216,687; surface service car mileage, 240,162.

³ The 130,012 revenue car-miles reported by the company but not included here are 60% of the mileage of the Brooklyn Bridge line.

⁴ The 52,005 revenue car-miles reported by the company but not included here are 24% of the mileage of the Brooklyn Bridge line.

⁵ The 34,670 revenue car-miles reported by the company but not included here are 16% of the mileage of the Brooklyn Bridge line.

⁶ Includes 208,894 non-revenue car-miles and 6,487 electric locomotive miles representing mileage of collection, supply, instruction cars, etc.

⁷ The 397,105 revenue car-miles reported by the company but not included here are freight mileage.

⁸ The difference of 445,404 car-miles between this figure and the 101,100,117 car-miles reported by the companies of the B. R. T. System (see Table IV D in part II of this volume) is accounted for as follows: 661,597 car mileage, Williamsburg Bridge line plus 38,135 freight locomotive mileage (27,239 x 2.40 — 27,239); minus 14,166 dump car mileage and 240,162 surface service car mileage.

⁹ The 661,597 car-miles included here but not included in the company's revenue car mileage are mileage of the Bridge Operating Company's line.

¹⁰ See note ⁹.

¹¹ The 51,208 car-miles included here but not included in the company's revenue car mileage are locomotive mileage, 65,374 (27,239 x 2.40), less mileage made by dump cars hauled by electric locomotives, 14,166.

¹² Includes \$39,895.88 assumed by Bridge Operating Company and \$420.10 charged to the New York Telephone Company (billed by Brooklyn Heights Railroad Company).

¹³ The excess of \$18,465.24 over the \$2,793,114.71 shown by the company represents amounts credited for consumption at shops, etc., charged to account 753, Shop expenses.

262 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Brooklyn Rapid Transit System

POWER CHARGE BY T. D. CO. AND B. R. T. CO.

	DISTRIBUTED BY ACCOUNTS		Increase (+) or decrease (—)	
	1919	1918		
Maintenance of way and structures:				
Repairs of buildings and structures..	\$29,872 70	\$27,745 61	+	\$2,127 09
Maintenance of equipment:				
Repairs of furnaces, boilers, and accessories	\$240,284 50	\$149,472 35	+	\$90,812 15
Repairs of steam engines.....	154,404 03	89,874 56	+	64,529 47
Repairs of power plant electric equipment	21,174 93	27,064 83	—	5,900 90
Repairs of miscellaneous power plant equipment	6,623 55	4,899 71	+	1,723 84
Repairs of cable power equipment....	1,386 13		+	1,386 13
Repairs of substation equipment....	8,800 00	7,223 47	+	1,576 53
Total	\$432,673 14	\$278,564 92	+	\$154,118 22
Power supply:				
Power plant labor.....	\$541,453 58	\$438,848 74	+	\$102,604 84
Substation labor	141,614 83	106,595 51	+	35,019 32
Fuel for power.....	2,820,846 33	2,035,086 34	+	785,759 99
Water for power.....	71,871 45	63,796 68	+	8,074 77
Lubricants for power.....	6,535 66	7,398 46	—	862 80
Miscellaneous power plant supplies and expenses	47,816 18	40,046 47	+	7,769 71
Substation supplies and expenses.....	7,600 71	8,172 85	—	571 64
Power purchased	115 93	Cr. 491 91	+	607 84
Total	\$3,637,854 67	\$2,702,452 64	+	\$935,402 03
Grand total, operating expenses.....	\$4,100,400 51	\$3,008,753 17	+	\$1,091,647 34
Fixed charges (rent for T. D. Co.—B. R. T. Co. plant).....	1,108,940 34	1,065,649 33	+	43,291 01
Total	\$5,209,340 85	\$4,074,402 50	+	\$1,134,938 35
Credited for power sold (to non-system enterprises)	58,811 16	56,867 09	+	1,944 07
Amount of charges by T. D. Co.—B. R. T. Co. to system operating companies for power.....	\$5,150,529 69	\$4,017,535 41		\$1,132,994 28

BUSH TERMINAL RAILROAD COMPANY

Incorporated January 17, 1903. The company is controlled by the Bush Terminal Co. through stock ownership.

Important Changes during the Year.—For details of change of track, see Description of Road and Equipment.

No new rights or franchises were acquired.

Bush Terminal Railroad Company

BALANCE SHEET

June 30, 1918		ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$345 43	Cash		\$308 06	D \$637 37
318 63	Accounts receivable—City of New York....		901 52	282 89
43 30	Interest receivable		43 30	
7,530 50	Miscellaneous investments		7,530 50	
275,246 73	" Fixed Capital, Dec. 31, 1908 "		264,661 30	D 10,585 43
	Fixed capital installed since 1908:			
65,660 69	Tangible street railway capital.....		65,923 89	273 20
340,897 42	Total fixed capital—gross.....		310,585 19	D 10,312 23
10,897 58	Less accrued amortization.....		2,483 34	D 8,414 24
329,999 84	Total fixed capital—net.....		328,101 85	D 1,897 99
216 37	Prepayments		831 94	615 57
<u>\$338,954 07</u>	Total		<u>\$337,317 17</u>	<u>D \$1,636 90</u>
		LIABILITIES SIDE		
\$14,550 04	Taxes accrued		\$16,300 76	\$1,750 72
359,417 09	Working advances due assoc'd co's.....		333,040 88	D 26,376 71
15,971 92	Miscellaneous accounts payable.....		28,478 88	12,506 96
336,045 00	Construction advances owing to assoc'd co's.		336,045 00	
20,000 00	Common stock		20,000 00	
407,029 98	Corporate deficit		396,548 35	10,481 63
<u>\$338,954 07</u>	Total		<u>\$337,317 17</u>	<u>D \$1,636 90</u>

Contingent Liabilities.—Interest on taxes in litigation; amount not stated.

Valuation of Property for Purposes of Taxation.—See Table XX.

" Fixed Capital, December 31, 1908."—*Details of Capital withdrawn during the Year.*—Buildings and fixtures used in operation of road: Freight house at 33rd street torn down, \$10,585.43. For balances in other accounts, see 1917 Report.

Fixed Capital Installed since December 31, 1908.—Miscellaneous equipment, \$273.20. For balances in other accounts, see 1917 Report.

Miscellaneous Investments.—New York City bonds, deposited with Comptroller as security under franchise: par value, \$8,000, 3 per cent, issued 1901, maturing 1960, cost, \$5,525.50; \$2,000, 4 per cent, issued 1908, maturing 1968, cost \$2,006; total, par value, \$8,000, actual money cost and amount at which carried on books, \$7,530.50; income accrued during year, \$360.

Prepayments.—Taxes, \$166.68; other, \$665.28; total, \$831.94.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owing to Associated Companies.—Bush Terminal Co., for construction advances (to offset fixed capital charges, to reimburse the treasury for capital expenditures, and to establish a working fund), \$336,045; interest at 5 per cent accrued during year, \$16,802.25. Bush Terminal Co., for working advances, \$282,437.92; interest accrued during year, \$11,812.97; Bush Terminal Buildings Co., \$75,979.17; no interest; total working advances, \$333,040.88.

Reserves.—Accrued amortization of capital: Balance, June 30, 1918, \$10,897.58; charged to reserve for way and structures, \$20,147.47, and credited thereto, \$1,533.82; credited to reserve for equipment, \$7,204.72, and charged thereto, \$83.08; credited to general amortization, \$3,977.77; balance, June 30, 1919, \$2,483.34.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Passenger revenue	\$0 78	D \$96 70
Freight revenue	252,942 39	169,846 86
Total operating revenues.....	<u>\$252,943 17</u>	<u>\$169,751 16</u>

Bush Terminal Railroad Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Operating expenses:		
Maintenance of way and structures.....	\$5,433 37	D \$ 39
Maintenance of equipment.....	13,094 15	31 79
Power purchased .	5,404 73	103 73
Operation of cars.....	75,787 91	4,623 37
General expenses .	31,894 82	5,808 84
Total operating expenses.....	\$131,613 86	\$10,573 34
Taxes accrued .	14,146 34	2,194 34
Total revenue deductions.....	\$145,760 32	\$12,767 68
Operating income .	\$107,183 86	\$156,983 48
Non-operating income: Interest on New York City bonds, \$280; on bank balances, \$26.36.....	286 36	10 74
Gross income applicable to corporate and leased properties	\$107,469 21	\$156,994 22
Deductions from gross income: Track and terminal privi- leges, \$61,462.28; interest on amounts owing to Bush Terminal Co., \$23,615.22; sinking fund accruals, \$576.36....	90,643 86	49,547 19
Net corporate income.....	\$16,825 35	\$107,447 03
CORPORATE DEFICIT		
Deficit, June 30, 1918.....		Amount \$407,029 98
Corrections in freight revenue applicable to prior period.....		6,144 74
Interest accrued on accrued amortization of capital in streets for 1917-1918 .		461 41
Stationery and printing, 1917.....		41 38
Miscellaneous general expense, 1917.....		58 00
Power purchased, January, 1918.....		43 95
Special franchise tax, June, 1918.....		32 06
Track and terminal rents, Brooklyn Heights Rd. Co., prior period....		47 20
Total debits .		\$412,858 73
Profit for year transferred from income account.....	\$16,825 35	
Corrections in freight revenue applicable to prior period..	485 02	
Total credits .		17,310 37
Deficit, June 30, 1919.....		\$396,548 35

Operating Expenses.— For details, see Table XIV.

Depreciation.— For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of March 7, 1910, respondent filed with the Commission rules of depreciation which provided 3 per cent of cost per annum for maintenance of way and structures, and 10 per cent of cost per annum for maintenance of equipment. Under date of November 5, 1913, respondent also filed a rule for the amortization of property in public streets, which will revert to the city at the expiration of the franchise, providing for the amortization of the cost of such property at the rate of \$3,040 per annum, plus interest at 4½ per cent per annum. Beginning January 1, 1915, respondent has charged 20 per cent of cost for maintenance of equipment, but has made other charges on account of depreciation in accordance with the above rules. During the year ended June 30, 1919, \$8,028.22 was credited to Depreciation of way and structures, \$7,121.64 was charged to Depreciation of equipment, and \$2,040 to General amortization in operating expenses.

Bush Terminal Railroad Company

Power Bought.—From Edison Electric Illuminating Co. of Brooklyn, 116,450 kw.hrs. at 1.675 cents per kw.hr., \$1,952.33; from Brooklyn Heights Rd. Co., ¹230,160 kw.hrs. at 1.5 cents per kw.hr., \$3,452.40; total, \$5,404.73, charged to expense.

Taxes

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Corporate real property.....	\$5,050 18	\$5,036 66	\$5,036 66	.....
Special franchise	5,630 18	5,891 16	6,869 10	² \$10,491 46
Passenger minimum—city	700 00	700 00	700 00	.....
Gross earnings—state	2,529 43	2,529 43	831 92	.....
Income tax	42 30	² 21 15	.....	.....
Total	\$14,012 09	\$14,178 40	\$12,427 68	\$10,491 46

Miscellaneous Rent Deductions.—Track and terminal privileges: Brooklyn Heights Rd. Co., for use of tracks on Second avenue, between 38th and 41st streets, at 30 cents per car trip, \$3,154; City of New York, Department of Docks and Ferries, for use of tracks in front of Brooklyn terminal, 39th street ferry, \$119.98; Bush Terminal Co., for tracks on property between Loft buildings, \$53,178.30; total, \$61,452.28.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 and 1918 Reports.

Changes in Track during Year: Removal of trolley line on 39th street from Brooklyn terminal 39th street ferry, 930.75 feet. Turnouts removed: at 83rd street, 117 feet; on southbound track at 37th street and Second avenue, 119.8 feet; on southbound track at 37th street and Second avenue, 86 feet. Turned over to United States government 2,611.26 feet of track, from 68th street and First avenue to 63rd street and First avenue. Total decrease in road owned by respondent, 0.711 mile.

Cars.—See Table II.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X–XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President, Irving T. Bush; Vice-President, R. G. Simonds; Secretary, R. S. Williams; Assistant Secretary and Assistant Treasurer, M. L. Collin; Treasurer and Auditor, John A. Heinrich.

Directors.—Irving T. Bush, R. G. Simonds, R. S. Williams, M. L. Collin, H. F. H. Ried, A. L. Manchester, John A. Heinrich, W. L. Sturges, L. C. Kendall.

Main Business Office.—100 Broad street, New York city.

Report verified by John A. Heinrich, Treasurer, October 14, 1919.

¹ The meter of the Brooklyn Heights Rd. Co. was out of order during July, August, September and October, 1918, and an adjustment was made for this at the end of year.

² Due Brooklyn Terminal Co.

³ Retained on account of litigation.

THE CHRISTOPHER AND TENTH STREET RAILROAD COMPANY

LESSOR

Organized April 25, 1873. On April 26, 1890, the property of the respondent was leased to the Central Crosstown Railroad Company of New York for the unexpired term of the lessor's charter (1000 years from 1873) and any extensions thereof.¹ The New York Railways Co. is now the lessee.

The ten largest stockholders were: George T. Morgan, 231; Estate of Henry A. Barry, 220; George H. Stetson, 200; G. Warrington Curtis, 197; Artherton Curtis, 181; Maud W. Baldwin, 156; Mabel W. Hatfield, 155; Wm. Rockefeller, 150; Sarah A. Stevens, 150; Mary A. Selmes, 150.

Balance Sheet as of June 30, 1919.—(No changes during the year.) **Assets:** "Fixed Capital, Dec. 31, 1908," \$766,211.32; Investments (bound), \$66,700²; total, \$832,911.32. **Liabilities:** Funded debt, \$210,000; common stock, \$650,000; corporate deficit, \$27,068.68; total, \$832,911.32

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Securities.—See Table XIX; also 1917 Report.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Non-operating revenue: Rent accrued from lease of road and equipment	\$61,769 96	D \$130 00
Non-operating revenue deductions (corporate expenses)...	1,369 96	D 130 00
Gross income applicable to corporate and leased properties	\$60,400 00	.....
Deductions from gross income: Interest on funded debt..	8,400 00	.....
Net corporate income.....	\$52,000 00	.....
Deficit, June 30, 1918.....	27,068 68	.....
Total	\$24,911 32	.....
Dividends declared, 6 per cent on \$650,000 stock.....	.39,000 00	.....
Deficit, June 30, 1919.....	³ \$14,068 68	.....

Description of Road and Equipment.—See 1917 Report.

Officers.—President, Alfred Wagstaff; Secretary and Treasurer, H. N. Curtis; General Counsel, Tracy H. Harris.

Directors.—Alfred Wagstaff, T. B. Bleecker, Henry P. Hatch, Irving Brokaw, Henry N. Curtis, Russell E. Prentiss, Tracy H. Harris, Frank H. Parsons, Henry J. Bristow, Henri Harnickell, Wm. J. Worcester, Floyd R. Miller, Edward W. Harris.

Main Business Office.—545 East 14th street, New York city.

Report verified by Henry N. Curtis, Treasurer, January 21, 1920.

¹ [See Documentary History in 1913 Annual Report, Vol. V, p. 288.]

² Three-story brick building, Nos. 162–168 Christopher street.

³ The difference, \$13,000, between the amount shown here and that appearing in the balance sheet represents the dividend rental accrued for the last quarter of the year.

CONEY ISLAND AND BROOKLYN RAILROAD COMPANY

LESSEES OF DE KALB AVENUE AND NORTH BEACH RAILROAD COMPANY

Incorporated December 10, 1890. Majority voting power in this company is held by the Coney Island and Gravesend Railway Company [a subsidiary of the Brooklyn Rapid Transit Company] through purchase of capital stock on January 15, 1914. *Important Changes during the Year.*—Decrease in miles of track (siding), .026. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$17,194 50	Cash	\$147,414 85	\$130,220 35
10,627 96	Sinking funds uninvested	16,208 28	5,576 32
206,468 87	Special deposits	87,360 32	D 119,108 55
57,344 57	Bills receivable—due on demand	65,329 60	7,985 03
22,343 13	Accounts receivable	39,297 42	17,054 29
5,043 44	Interest receivable	11,162 69	6,119 15
98 43	Materials and supplies—badges	98 43	.....
35,009 00	Stocks of associated companies	35,009 00	.....
20,114 93	Advances to De Kalb Avenue and North Beach R. R. Co.	20,114 93	.....
7,157 50	Corporate stock of City of New York	7,157 50	.....
12,009 22	Participation certificates in Brooklyn Rapid Transit insurance reserve fund	12,009 22	.....
7,100 00	Note to Brooklyn Rapid Transit Co.	7,100 00	.....
8,265,247 76	"Fixed capital, Dec. 31, 1908"	8,220,869 76	D 44,378 00
	Fixed capital installed since 1908:		
153,913 60	Street railway land	180,385 62	472 02
1,196,071 72	Tangible street railway capital	1,204,457 18	8,385 46
9,621,233 08	Total fixed capital ¹	9,585,712 56	D 35,520 52
225,500 00	Advances to associated companies	210,500 00	D 15,000 00
8,830 96	Prepayments	22,021 29	13,190 33
114,062 50	Unamortized debt discount and expenses	110,937 50	D 3,125 00
72,473 48	Suspense	* 213,650 05	141,176 57
<u>\$10,442,611 57</u>	Total	<u>\$10,591,178 54</u>	<u>\$148,566 97</u>
LIABILITIES SIDE			
\$29,067 26	Taxes accrued	\$93,094 77	\$64,027 51
132,000 00	Matured funded debt unpaid	132,000 00	.....
142,577 79	Due associated companies	191,971 81	49,394 02
28,362 16	Miscellaneous bills payable	28,362 16	.....
17,153 35	Miscellaneous accounts payable	45,972 79	28,819 44
124,230 12	Interest accrued on funded debt	136,120 12	1,890 00
31,903 64	Interest accrued on unfunded debt	39,103 81	7,201 17
635 84	Due for wages and salaries	644 67	8 83
6,105,000 00	Mortgage bonds	6,105,000 00	.....
118,298 46	Certificates of indebtedness	118,298 46	.....
99,200 00	Miscellaneous funded debt	99,200 00	.....
21,627 96	Sinking fund reserve . . . . .	.....	D 21,627 96
18,947 01	Insurance reserves	18,784 96	D 162 05
1,306 61	Suspense credit balances	1,364 49	55 88
2,982,900 00	Capital stock	2,982,900 00	.....
578,400 37	Corporate surplus	597,360 50	18,960 13
<u>\$10,442,611 57</u>	Total	<u>\$10,591,178 54</u>	<u>\$148,566 97</u>

¹ The reserve for accrued amortization of capital shows a debit balance which is included under Suspense.

² Consists of "amortization of capital suspense," \$212,791.37; miscellaneous, \$858.68.

Coney Island and Brooklyn Railroad Company

Contingent Liabilities.—Judgments on appeal, \$21,000; disputed taxes (including interest thereon), \$125,257.84.

Valuation of Property for Purposes of Taxation.—See Table XX.

"Fixed Capital, December 31, 1908."—Description of Capital Withdrawn during Year.—Removal of two safes from building at Franklin and De Kalb avenues, \$30; removal of one 1000-h.p. engine, etc., from 9th street power station, \$44,000; removal of 16 New Haven single fare registers, \$238; total, \$44,378. For balances in accounts at beginning of year, see 1917 and 1918 Reports.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Right of way				\$43,688 82
Other street railway land.....	\$472 02			116,696 80
Grading				51,123 75
Ballast				30,745 47
Ties	158 96			35,543 06
Rails, rail fastenings, and joints... Cr	114 55			91,617 72
Special work	3,454 34			35,618 12
Track laying and surfacing.....	600 76			111,504 88
Paving	1,581 59			166,542 00
Roadway tools				4,614 11
Crossings, fences, and signs.....				704 16
Interlocking and other signal apparatus	215 00			716 43
Poles and fixtures.....	6 42			8,553 80
Underground conduits				1,432 60
Transmission system				4,489 05
Distribution system	901 98			52,706 20
Power plant buildings				20,345 43
Substation buildings				5,690 98
General office buildings and fixtures				11,152 94
Shops and car-houses.....	1,011 12			41,476 81
Stations, waiting rooms, etc.....				114,044 96
Park and resort properties.....				22,798 44
Furnaces, boilers, and accessories..				44,460 54
Steam engines				1,711 04
Power plant electric equipment....				15,946 90
Miscellaneous power plant equipment				1,697 67
Substation equipment	71 16			2,007 52
Shop equipment	154 24			10,323 07
Revenue cars	1,658 84			175,326 56
Electric equipment of cars.....				51,299 58
Other rail equipment.....	1,176 61			21,862 11
Miscellaneous equipment			\$2,500 00	2,353 84
Engineering and superintendence...				32,300 76
Law expenditures during construction				18,687 55
Miscellaneous construction expenditures				15,000 00
Total	\$11,357 48		\$2,500 00	\$1,364,842 80

Coney Island and Brooklyn Railroad Company

Miscellaneous Investments

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
<i>Free Investments</i>				
The Brooklyn and North River R. R. Co.: common stock.....	\$25,000 00	\$25,000 00	\$25,000 00	.
De Kalb Avenue and North Beach R. R. Co.:				
Common stock	10,000 00	10,000 00	10,000 00	.....
Construction advances	20,114 93	20,114 93	20,114 93	.....
Brooklyn Rapid Transit:				
4½% participation certificates in insurance reserve fund.....	12,000 22	.....	12,000 22	* \$360 28
Notes*	7,100 00	7,100 00	7,100 00	355 00
<i>Mortgaged or Bond Investments</i>				
City of New York, 4¼'s, 1900 ¹ ..	7,000 00	7,157 50	7,157 50	297 50
Total	\$31,224 15	\$69,381 43	\$81,390 65	\$1,012 78

*Advances to Associated Companies.**—Brooklyn Rapid Transit Co.: Amount at beginning of year, \$225,000; advanced during year, none; reimbursed during year, \$15,000; balance, June 30, 1919, \$210,000; interest, 5 per cent, accrued during year, \$10,516.87; received during year, \$4,865.97. De Kalb Avenue and North Beach R. R. Co.: Amount at beginning and end of year, \$500. Total advances at end of year, \$210,500.

Special Deposits.—Coupon, \$33,030; proceeds from sale of real estate, \$24,399.50; unexpended proceeds of \$500,000 gold notes, \$17,929.37; American Surety Co., certificate of deposit, \$11,501.45; total, \$87,360.32.

Prepayments.—Taxes, \$2,915; insurance, \$12,865.80; pay-roll suspense, \$6,173.82; sundries, \$66.67; total, \$22,021.29.

Unamortized Debt Discount and Expense.—Amount of discount suffered on \$625,000 of 4 per cent 50-year consolidated mortgage gold bonds, \$125,000; unextinguished at beginning of year, \$114,062.50; amount charged to income during the year, \$3,125; unamortized balance at end of year, \$110,937.50.

Securities.—See Table XIX: also 1917 Report.

Bills and Accounts Owed to Associated Companies.—Certificates of indebtedness,⁷ payable on demand and bearing interest at 6 per cent, owned by the Brooklyn Rapid Transit Company. Outstanding, \$118,298.46. No change during the year. Interest accrued, \$7,097.90; paid, \$3,548.95.

Loans on open account on which no interest is charged: Brooklyn Rapid Transit Co., \$183,676.11; Brooklyn Heights R. R. Co., \$8,062.61; Nassau Electric R. R. Co., \$243.09; total, \$191,971.81.

Miscellaneous Bills Payable.—Real estate mortgages, matured, interest at 5 per cent, Belle A. Dykman, \$13,362.16; Brooklyn Trust Co., \$15,000; total, \$28,362.16.

* Income credited to operating expenses—insurance.

⁴ Employers' liability reserve investment.

⁵ Deposited with State Industrial Commission to secure liability under Workmen's Compensation Act.

⁶ In addition, there are included in the balance sheet, under Bills receivable, amounts due from associated companies as follows: Brooklyn & North River R. R. Co., at end of year, \$65,329.60; interest, 6 per cent, accrued during year, \$3,807.94; received during year, \$1,589.91; and on open account, Brooklyn Heights R. R. Co., \$2,376.24; New York Consolidated R. R. Co., \$376.45; South Brooklyn Ry. Co., \$296.13; Brooklyn Rapid Transit Co., \$122.67; total principal, \$68,500.09.

⁷ The property covered by these certificates is held in trust by the Coney Island and Brooklyn R. R. Co., for the payment of these certificates.

Coney Island and Brooklyn Railroad Company

Reserves

	Credit balance, June 30, 1918	Credits during year	Debits during year	Credit balance, June 30, 1919
Accrued amortization of capital. Dr	\$52,530 12		Dr \$160,261 25	Dr \$212,791 37
Sinking fund	21,627 96		* 21,627 96	
Fire insurance	12,009 22			12,009 22
Employees' liability	6,937 79	\$355 00	517 05	6,775 74
Suspense credit balances.				1,364 49

INCOME STATEMENT

[The excerpts from the various operating agreements of the companies in the Brooklyn Rapid Transit system, on pages 573-581 in the 1917 Report, should be consulted for a clearer understanding of the operating data given in this abstract.]

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation	\$1,838,967 64	\$22,978 76
Other street railway operating revenue	32,777 33	307 32
Total operating revenue	\$1,871,734 97	\$23,286 08
Operating expenses:		
Maintenance of way and structures	\$177,369 35	D \$16,453 78
Maintenance of equipment	130,330 06	D 12,090 13
Power purchased	243,114 62	45,451 29
Operation of cars	688,361 19	138,681 31
Injuries to persons and property	142,113 71	23,051 72
Traffic expenses	373 80	D 121 55
Other general expenses	65,978 87	2,688 94
Total operating expenses	\$1,447,641 60	\$181,207 80
Taxes accrued	115,088 12	D 21,633 76
Total revenue deductions	\$1,562,729 72	\$159,574 06
Operating income	\$309,005 25	D \$136,287 97
Non-operating income: Rent of car No. 9243, New York Municipal Railway Corporation, \$400; other miscellaneous rent revenues, \$2,189; interest on bank balances, \$3,851.60; on advances to associated companies, \$14,679.61; on minor loans and accounts, \$31.45; on corporate stock of the City of New York, \$297.50; profits from operations of others (cars on Williamsburg bridge), \$4,337.46; miscellaneous revenue, \$8.07; less non-operating revenue deductions (rent expense, \$342.40; taxes, \$3,327.20), \$3,669.60	22,125 00	D 10,495 61
Gross income applicable to corporate and leased properties	\$331,130 34	D \$146,783 58
Deductions from gross income:		
Interest on funded debt	\$269,586 00	\$3,086 15
Other interest: On real estate mortgages, \$3,991.45; on certificates of indebtedness, \$7,097.90; on unpaid taxes, \$418.05	16,507 40	D 2,762 65

* To cancel reserve, the contra credits being Suspense Dr. \$19,427.96 and Surplus, \$2,200.

Coney Island and Brooklyn Railroad Company

INCOME STATEMENT—*Concluded*

	Net amount for year	Increase or (D) decrease
Deductions from gross income— <i>Concluded</i> :		
Rent deductions: Track and terminal privileges, \$9,-		
426.32; hire of equipment, \$1,323.13; miscellaneous,		
\$21.50	\$11,269 95	D \$206 79
Income appropriated to employers' liability reserve.....	355 00	355 00
Amortization of debt discount and expense.....	3,125 00	.....
Total income deductions	\$300,843 35	\$454 71
Net corporate income	\$30,236 99	D \$147,238 29

CORPORATE SURPLUS

	Amount
Surplus, June 30, 1918.....	\$578,400 37
Balance for year transferred from income.....	30,236 99
Interest earned for five years ended June 30, 1918 on \$11,000 first consolidated mortgage 4 per cent bonds purchased for sinking fund...	2,200 00
Jury fees returned	6 00
Total	\$610,893 36
Amortization elsewhere unprovided for.....	\$13,482 86
Other deductions from surplus.....	50 00
Total deductions	13,532 86
Surplus, June 30, 1919.....	\$597,360 50

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges: Broadway Subway and Home Boroughs Car Advertising Co., Inc., \$15,324.63.

Other car and station privileges: Concessions to non-public utilities at Coney Island Terminal, \$10,104.54.

Rent of land and buildings: Attachments, Flatbush Gas Co., \$11; N. Y. Telephone Co., \$13.50; Western Union Telegraph Co., \$9; non-public utilities, for room and space, \$720; total, \$753.50.

Rent of equipment: South Brooklyn Ry. Co., per diem charges, \$150.75.

Rent of tracks and terminals: The Brooklyn Heights R. R. Co., trackage, \$3,559.08; South Brooklyn Ry. Co., freight trackage, \$1,143.71; total, \$4,702.79.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of August 31, 1916, this company filed with the Commission an amended rule of depreciation, effective August 1, 1916, which provides 3.239 cents per car-mile for maintenance of way and structures, and 2.38 cents per car-mile for maintenance of equipment. Under this amended rule, \$15,570.45 was charged to Depreciation of way and structures, and \$148,826.56 was credited to Depreciation of equipment.

Power Bought.—From Transit Development Co. and Brooklyn Rapid Transit Co., 19,186,023 kw.hrs. (based on monthly car mileage); average price per kw.hr., 1.3368 cents; total, \$243,114.62 (charged to operating expenses).

Joint Facilities.—Proportion of Transit Development Company's and Brooklyn Rapid Transit Company's charge to Coney Island and Gravesend Ry. Co., for shop facilities, \$271.35; credited to maintenance of equipment.

Rents Payable Charged to Operating Expenses.—The Brooklyn Heights R. R. Co., lessee of the Brooklyn City Railroad Co., for office, 85 Clinton street, \$1,200; minor, \$205; total, \$1,405.

Coney Island and Brooklyn Railroad Company

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land	\$35,884 32	\$12,764 99	\$3,389 40	\$36,066 94
Improvements on land		21,128 51	8,772 60	
Corporate real property	477 90	398 54		430 35
Special franchise	* 61,615 50	39,791 82		¹⁰ 83,025 45
Brooklyn bridge tolls	10,671 87	10,671 87		
Williamsburg bridge tolls	3,776 35	3,776 35	19,176 07	
Car licenses	3,180 00	3,418 26		
State franchise tax on excess dividends		1,776 48	1,790 34	
State franchise tax on gross earnings	18,975 30	18,975 30	18,815 26	
Federal, special excise	1,143 50	2,386 00	¹¹ 1,143 50	
Total	\$135,724 74	¹² \$115,088 12	\$53,087 17	¹³ \$119,522 74

Operation of Others.—Profit.—Bridge Operating Co.: Net earnings from operation of local cars on Williamsburg bridge, \$37,518.07; less rental, \$6,000, and amortization, \$4,408.35; balance, \$27,109.72; respondent's proportion, 16 per cent (5 per cent received from New York Railways Co., and 11 per cent received from The Brooklyn Heights Railroad Co.), \$4,337.46.

Miscellaneous Rent Deductions.—Track and terminal privileges: The Brooklyn Heights R. R. Co., \$7,508.17 (including payment to City of New York for track and terminal privileges, Williamsburg bridge, \$439.57); Nassau Electric R. R. Co., \$1,917.15 (including payment to City of New York for siding at Washington and High streets, \$500); total, \$9,425.32.

Rents accrued for lease of other road and equipment: The Brooklyn Heights Rd. Co., 16 per cent rent of 16 cars of local railroad—Brooklyn bridge (paid by Brooklyn Heights to Transit Development Co.), \$1,823.13.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

Changes in track during year: Siding removed from Sea Breeze avenue, 0.026 mile.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Number of power houses, 1; substations, 2; repair shops, 2; car-houses, storage, 2; car-houses, service, 4; office buildings, 1; transfer points with own cars, 17; with associated companies, 168; with other companies, 3; telephone, miles of wire, 0.333; miles of line, 0.167.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President, T. S. Williams; Vice-Presidents, C. D. Meneely and J. J. Dempsey; Secretary, J. H. Bennington; Assistant Secretary, H. R. Potts; Treas-

* Includes \$970.27 on account of De Kalb Avenue and North Beach R. R. Co.

¹⁰ Includes \$2,202.04 on account of De Kalb Avenue and North Beach R. R. Co.; interest accrued, \$160.37.

¹¹ Paid under protest.

¹² Exclusive of \$3,327.20 charged to non-operating income.

¹³ Exclusive of interest, \$5,735.10.

Coney Island and Brooklyn Railroad Company

urer, C. D. Meneely; Assistant Treasurer, F. S. Richards; Comptroller, Howard Abel; General Counsel, G. D. Yeomans; Purchasing Agent, L. Van Cott.

Directors.—Howard Abel, E. W. Clucas, C. D. Meneely, C. L. Woods, W. S. Benedict, F. D. Tuttle, J. H. Hallock, G. B. Gallagher, T. S. Williams, G. D. Yeomans, Wm. Siebert, J. H. Bennington, L. Van Cott.

Main Business Office.—35 Clinton street, Brooklyn, N. Y.

Report verified by C. D. Meneely, Vice-President and Treasurer, September 27, 1919.

CONEY ISLAND AND GRAVESEND RAILWAY COMPANY

Incorporated March 22, 1893, under the provisions of the Railroad Law. The company exercises direct control over The Coney Island and Brooklyn Railroad Company through stock ownership. Control over respondent was acquired by the Brooklyn Rapid Transit Company March 15, 1907, through the purchase of stock, and on June 25, 1907, the entire issue of 3,500 shares had been acquired.

Important Changes during the Year.—On May 22, 1919, there was a modification of the agreement with Broadway Subway and Home Boroughs Car Advertising Co., Inc., for advertising privileges, to run for six months. No additional powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$31,563 63	Cash	\$17,060 13	D \$14,533 50
3,861 14	Accounts receivable	1,752 80	D 2,108 34
6,627 78	Interest and dividends receivable	¹ 6,258 33	D 369 45
2,637,128 42	Stock of Coney Island & Brooklyn Rd. Co.	2,637,128 42	
5,398 45	Participation certificate in Brooklyn Rapid Transit insurance reserve fund	5,398 45	
5,112 50	City of New York corporate stock	5,112 50	
206,346 50	"Fixed Capital, Dec. 31, 1908"	206,339 50	D 1,967 00
	Fixed capital installed since 1908:		
53 65	Street railway land	53 65	
42,988 00	Tangible street railway capital	43,870 58	882 58
251,388 15	Total fixed capital—gross	250,313 78	D 1,074 48
14,591 68	Less accrued amortization	10,817 54	D 3,774 14
236,796 47	Total fixed capital—net	239,496 19	2,699 72
223,500 00	Advances to associated companies	247,500 00	D 35,000 00
292 99	Prepayments	670 03	377 04
839 87	Suspense	839 87	
<u>\$3,210,181 25</u>	<u>Total</u>	<u>\$3,161,246 72</u>	<u>D \$48,934 53</u>
LIABILITIES SIDE			
\$2,942 34	Taxes accrued	\$4,145 00	\$1,202 66
82,834 01	Due associated companies	4,234 55	D 78,599 46
1,146 85	Miscellaneous accounts payable	2,624 26	1,477 41
	Interest accrued on unfunded debt	133,220 00	133,220 00
2,637,000 00	Certificates of indebtedness	2,637,000 00	
5,398 45	Insurance reserve	5,398 45	
350,000 00	Capital stock	350,000 00	
130,859 60	Corporate surplus	24,624 46	D 106,235 14
<u>\$3,210,181 25</u>	<u>Total</u>	<u>\$3,161,246 72</u>	<u>D \$48,934 53</u>

Contingent Liabilities.—Disputed taxes, \$5,614.82; Interest thereon, \$5,463.54.

Valuation of Property for Purposes of Taxation.—See Table XX.

¹ All from Brooklyn Rapid Transit Co., except \$70.83.

Coney Island and Gravesend Railway Company

"Fixed Capital, December 31, 1908"—Description of Capital Withdrawn during Year.—Removal of double track crossing, West 8th street at private right of way N. Y. & C. I. Rd. Co., \$1,432; removal of single track on strip of land north of Surf avenue, \$525; total, \$1,957. See 1917 Report.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Right of way.....				\$53 65
Grading				243 76
Ballast				476 23
Ties				1,699 32
Rails, rail fastenings and joints	\$118 84			6,719 95
Special work				2,523 24
Track laying and surfacing.....				8,321 07
Paving				8,427 84
Roadway tools				78 35
Poles and fixtures.....				2,519 46
Distribution system	335 56			8,075 57
Revenue cars	428 18			4,485 79
Total	\$882 58			\$43,924 23

Miscellaneous Investments.—Free investments: Brooklyn Rapid Transit Company's participation certificates, insurance reserve fund, series Nos. 1 to 11, par value of amount held and amount at which carried on books, \$5,398.45; income, at 3 per cent (credited to expense, insurance), \$161.95. Bound investments: The Coney Island & Brooklyn Railroad Company's stock (pledged to secure certificate of indebtedness No. 1, \$2,637,000), par value of amount held, \$2,637,000; actual money cost to respondent and amount at which carried on books, \$2,637,122.42; City of New York 4½ per cent stock (deposited with State Industrial Commission, to secure liability under Workmen's Compensation Act), par value of amount held, \$5,000; actual money cost to respondent and amount at which carried on books, \$3,112.50; income accrued during year, \$212.50.

*Advances to Associated Companies.*¹—Brooklyn Rapid Transit Co.: Amount at beginning of year, \$282,500; reimbursed during year, \$35,000; amount at end of year, \$247,500; interest, at 5 per cent, accrued during year, \$12,515.97; interest received during year, \$12,886.42.

Prepayments.—Taxes, \$91.63; insurance, \$191.40; pay-roll suspense, \$387; total, \$670.03.

Capital Stock.—See 1917 Report.

Bills and Accounts Owing to Associated Companies.—Loans on open account without interest: Brooklyn Rapid Transit Co., \$3,709.67; Brooklyn Heights Rd. Co., \$377.79; Nassau Electric Rd. Co., \$147.09; total, \$4,234.55. Interest bearing obligations: Brooklyn Rapid Transit Co., demand certificate of indebtedness No. 1^a, dated January 15, 1914, for \$2,637,000; interest, at 6 per cent, payable January 1 and July 1; accrued during year, \$158,220; interest paid, \$104,110.

Taxes Accrued.—See schedule supporting Income Statement.

Reserves.—Accrued amortization of capital: Balance at beginning of year, \$14,591.68; charged to reserve and credited to operating expenses, \$3,774.14; balance at end of year, \$10,817.54.

Fire insurance reserve: No change during year; balance, June 30, 1919, \$5,398.45.

¹ In addition there are included under Accounts receivable, as shown in the balance sheet, amounts due from associated companies, as follows: Brooklyn Heights Rd. Co., \$1,408.36; South Brooklyn Ry. Co., \$39.29; Brooklyn Rapid Transit Co., \$5.42; New York Consolidated Rd. Co., \$17.75; total, \$1,470.82.

^a The property covered by the certificate of indebtedness is held in trust by Central Trust Co., through hypothecation for the payment of said certificate.

Coney Island and Gravesend Railway Company

INCOME STATEMENT

[The excerpts from the various operating agreements of the companies in the Brooklyn Rapid Transit system, on pp. 573-581 of the 1917 Report, should be consulted for a clearer understanding of the operating data given in this abstract.]

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$91,105 08	\$7,327 35
Other street railway operating revenues.....	697 52 D	293 81
Total operating revenue.....	\$91,802 60	\$7,033 54
Operating expenses:		
Maintenance of way and structures.....	\$7,171 98 D	\$884 01
Maintenance of equipment.....	5,384 07 D	663 59
Power purchased	9,777 94	1,415 19
Operation of cars.....	28,427 60	4,777 42
Injuries to persons and property.....	3,836 67 D	5,064 77
Traffic expenses		47
General expenses	3,706 40	333 20
Total operating expenses.....	\$58,404 06 D	\$87 03
Taxes accrued	4,767 49 D	3,041 99
Total revenue deductions.....	\$63,172 15 D	\$3,129 02
Operating income	\$28,630 45	\$10,162 56
Non-operating income: Rent for lease of 25 surface passenger cars to the Brooklyn Heights Rd. Co., \$16,341.72; interest on New York City stock, \$212.50; on advances to associated companies, \$12,515.97; on bank deposits, \$336.10; miscellaneous non-operating revenue, \$12.36.....	29,418 65 D	159,546 35
Gross income applicable to corporate and leased properties	\$58,049 10 D	\$149,382 79
Deductions from gross income:		
Rent deductions: Track and terminal privileges, \$2,500; hire of equipment, \$2,665; miscellaneous, \$3.....	\$5,168 00	
Interest deductions: On certificate of indebtedness.....	158,220 00	
Total income deductions.....	\$163,388 00	
Net corporate income.....	Loss \$105,338 90 D	\$149,382 79
CORPORATE SURPLUS		
Surplus, June 30, 1918.....		Amount \$130,859 60
Loss for year, transferred from income.....	\$105,338 90	
Amortization elsewhere unprovided for:		
Double track crossing removed from W. 8th street, \$775.69; single track removed from Surf avenue, \$120.55.....	896 24	
Total surplus deductions.....		106,235 14
Surplus, June 30, 1919.....		\$24,624 46

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges: Broadway Subway & Home Boroughs Car Advertising Co., Inc., \$534.26.

Coney Island and Gravesend Railway Company

Rent of land and buildings: New York Telephone Co., attachments, \$1.83.

Rent of tracks and terminals: South Brooklyn Ry. Co., freight trackage, \$160.38.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of September 1, 1916, the company filed amended rules, which provide for 3.538 cents per car-mile for maintenance of way and structures and 2.656 cents per car-mile for maintenance of equipment. Under the above rules there was debited to depreciation of way and structures, \$1,688.97, and there was credited to depreciation of equipment, \$4,534.95.

Power Purchased.—From Transit Development Co. and Brooklyn Rapid Transit Co., 671,080 kw.hrs. (calculated on monthly car-mileage); average price per kw.hr., 1.457 cents; total price, \$9,777.94 (charged to operating expenses).

Joint Facilities.—Charged by Transit Development Co. and Brooklyn Rapid Transit Co. to respondent for shop facilities, etc., \$2,500 (charged to rent); proportion credited to respondent's operating expenses, \$10.09.

Rents Payable Charged to Operating Expenses.—Office rent, 35 Clinton street, Brooklyn, payable to Brooklyn Heights Rd. Co., \$500.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Special franchise	\$4,503 36	\$2,641 30	.....	* \$9,190 07
Car license	100 00	100 00	\$100 00	.....
Gross earnings, state.....	1,212 21	1,212 19	2,737 33	.....
Dividends, state . . . . .	.....	525 00	630 00	.....
Special excise, federal.....	97 50	289 00	* 97 50	.....
Total	\$5,913 06	\$4,767 49	\$3,664 83	* \$9,190 07

Miscellaneous Rent Deductions.—Track and terminal privileges: Transit Development Co. and Brooklyn Rapid Transit Co., depot and shop facilities, \$2,500 (shown above under *Joint Facilities*).

Hire of equipment: Brooklyn Heights Rd. Co., four closed surface cars, \$900; Nassau Electric Rd. Co., ten open surface cars, \$1,765.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

There were no changes in track during the year.

Cars.—See Table II.

Miscellaneous.—Miles of telegraph line, 0.25; miles of wire, 0.5; transfer points to cars of associated companies, 4.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President, H. C. Du Val; Vice-Presidents, C. D. Meneely and J. J. Dempsey; Secretary, J. H. Bennington; Assistant Secretary, H. R. Potts; Treasurer, C. D. Meneely; Assistant Treasurer, F. S. Richards; Comptroller, Howard

*The Transit Development Company was merged with the Brooklyn Rapid Transit Company July 31, 1918.

*Consists of taxes for 1902 to 1904, inclusive, and first half of 1918 in dispute; and second half of 1918 and first half of 1919; exclusive of accrued interest, \$5,551.53.

* Paid under protest.

Coney Island and Gravesend Railway Company

Abel; General Counsel, G. D. Yeomans; Claim Agent, I. Isaacson; Purchasing Agent, L. Van Cott.

Directors.—T. S. Williams, H. C. Du Val, Howard Abel, G. D. Yeomans, N. F. Brady, F. S. Flower, W. S. Benedict, C. D. Meneely, J. H. Hallock.

Main Business Office.—85 Clinton street, Brooklyn, N. Y.

Report verified by C. D. Meneely, Treasurer, September 27, 1919.

DE KALB AVENUE AND NORTH BEACH RAILROAD COMPANY**LESSOR**

Incorporated June 24, 1897.¹ Respondent's entire capital stock is owned by the Coney Island & Brooklyn Railroad Co., a subsidiary of the Brooklyn Rapid Transit Co.

Balance Sheet as of June 30, 1919.—Assets side; Cash, \$560.37 (increase of \$14.44); "Fixed Capital, Dec. 31, 1908," \$30,114.93; total, \$30,675.30. Liabilities side: Due Coney Island & Brooklyn R. R. Co. for construction advances, \$20,614.93; common stock, \$10,000; corporate surplus, \$60.37 (increase of \$14.44); total, \$30,675.30.

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Capital Stock.—Common, authorized by public authority and by company, \$50,000²; actually issued, prior to year, \$10,000; cash received, \$10,000; actually outstanding, \$10,000. No dividends declared or paid during year.

Income Account.—Net corporate income (interest revenue), \$14.44; surplus June 30, 1918, \$45.93; surplus, June 30, 1919, \$60.37.

Description of Road Owned.—See Table I, also 1917 Report. All of respondent's road is now in the possession of, and is operated by the Coney Island & Brooklyn R. R. Co. Date when right of possession will accrue to respondent, December 1, 1896. No rental is received by the respondent.

Officers.—President, T. S. Williams; Vice-President and Treasurer, C. D. Meneely; Secretary, J. H. Bennington; Assistant Secretary, H. R. Potts; Assistant Treasurer, F. S. Richards; Comptroller, Howard Abel; General Counsel, G. D. Yeomans.

Directors.—T. S. Williams, C. D. Meneely, G. D. Yeomans, W. S. Menden, J. H. Bennington, A. M. Williams, William Siebert, Howard Abel.

Main Business Office.—85 Clinton street, Brooklyn, N. Y.

Report verified by C. D. Meneely, Vice-President and Treasurer, September 27, 1919.

THE DRY DOCK, EAST BROADWAY AND BATTERY RAILROAD COMPANY

Incorporated December 8, 1863. Stock control is held by the Third Avenue Railway Co.

Important Changes during the Year.—Operation was extended on First avenue from 34th to 59th street, 2.465 miles, under trackage rights without a written agreement. No new powers or franchises were acquired.

¹ [See Documentary History of Railroad Companies, P. S. C. 1913 Annual Report, Vol. V, pp. 262-3, and also p. 142.]

² [The amount of stock originally authorized by articles of incorporation was \$300,000; on April 18, 1900, the Railroad Commission issued an order approving the reduction to \$50,000. From Documentary History, P. S. C. 1913 Annual Report, Vol. V, p. 263.]

The Dry Dock, East Broadway and Battery Railroad Company

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$14,391 71	Cash	\$20,789 75	\$6,378 04
31,820 03	Special deposits	63,546 35	31,726 22
67,709 24	Accounts receivable	133,483 10	65,773 86
70 86	Interest and dividends receivable.	92 95	22 09
6,000 00	Bound investments	6,000 00	.....
3,915,232 61	Fixed capital, December 31, 1908.	3,915,232 61	.....
	Fixed capital installed since 1908:		
2,110 41	Street railway land.	2,110 41	.....
3,171 65	Intangible street railway capital.	3,171 65	.....
422,837 31	Tangible street railway capital.	420,525 79	D 2,311 52
4,343,351 98	Total fixed capital, gross.	4,341,040 46	D 2,311 52
411,986 00	Less accrued amortization.	411,986 00	.....
3,931,365 98	Total fixed capital—net ¹	3,929,054 46	D 2,311 52
.....	Construction in process ²	10,447 43	10,447 43
109,861 21	Advances to associated companies.	115,436 36	5,575 15
7,416 36	Prepayments	6,637 44	D 778 92
<u>\$4,168,635 39</u>	<u>Total</u>	<u>\$4,285,467 74</u>	<u>\$116,832 35</u>
	LIABILITIES SIDE		
\$60,244 68	Taxes accrued	\$62,352 03	\$2,107 35
472,221 48	Working advances due assoc'd co's.	607,590 10	135,368 62
28,708 26	Miscellaneous accounts payable.	45,950 54	17,242 28
7,508 33	Interest accrued on funded debt.	40,538 33	33,030 00
.....	Interest accrued on unfunded debt.	27,425 43	27,425 43
3,842 91	Due for wages and salaries.	1,572 63	D 2,270 28
2,778,200 00	Funded debt	2,778 200 00	.....
.....	Casualties and insurance reserve.	8,049 87	8,049 87
.....	Suspense credit balance.	5,568 66	5,568 66
1,200,000 00	Common stock	1,200,000 00	.....
382,090 27	Corporate deficit	491,779 85	109,689 58
<u>\$4,168,635 39</u>	<u>Total</u>	<u>\$4,285,467 74</u>	<u>\$116,832 35</u>

Contingent Liabilities.—Judgment on appeal, \$7,500. Interest on unpaid taxes, \$16,060.70.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—No change during year. See 1918 Report.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during the year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Street railway franchises.	\$100 00
Other intangible street railway capital	3,071 65
Right of way.	2,110 41

¹ An appraisal made by the Public Service Commission as of August 1, 1915 fixed the value of the tangible property of the respondent at \$2,383,069.

² Alteration of building at 5-11 Corlears street to provide offices and recreation rooms, estimated cost, \$13,000.

The Dry Dock, East Broadway and Battery Railroad Company

Fixed Capital Installed since December 31, 1908 — Concluded

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Grading				\$6,968 97
Ties				240 09
Rails, rail fastenings and joints.				7,437 31
Special work				8,077 36
Underground construction				16,713 64
Track laying and surfacing....				13,865 02
Paving				4,391 61
Underground conduits				507 82
Distribution system			\$2,457 13	7,511 18
Shop and car-houses.....		\$145 61		169,023 39
Substation equipment				20,825 11
Revenue cars				72,901 12
Electric equipment of cars.....				88,056 09
Other rail equipment.....				4,612 41
Engineering and superintendence				328 37
Miscellaneous construction expenditures				62 40
Total		\$145 61	\$2,457 13	\$425,807 85

Miscellaneous Investments.—New York City 4% per cent stock, 1964, on deposit with State Industrial Commission; par value, actual cost, and amount at which carried on books, \$5,000; income accrued during year, \$212.50; New York City 4% per cent stock, 1960, on deposit with city under Canal street franchise; par value, actual cost, and amount at which carried on books, \$1,000; income accrued during year, \$42.50.

Special Deposits.—Coupon, \$4,900; to pay interest and taxes, \$58,646.25; total, \$63,546.25.

Other Bills and Accounts Receivable.—New York Railways Co., \$120,402.69; Receiver, New York Railways Co., \$12,899.86; miscellaneous, \$180.55; total, \$133,483.10.

Advances to Associated Companies.—Belt Line Ry. Corp., \$748.87; Mid-Crosstown Ry. Co., Inc., \$26,644.23; Pelham Park & City Island Ry. Co., Inc., \$10,227; Forty-Second Street, Manhattanville & St. Nicholas Avenue Ry. Co., \$159.93; Brooklyn & North River R. R. Co., \$77,656.33; total, \$115,436.36.

Prepayments.—Taxes, \$1,860; insurance, \$4,764.69; rents, \$22.75; total, \$6,637.44.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owning to Associated Companies.—Third Avenue Ry. Co., \$907,280.79; Union Ry. Co. of New York City, \$212; Yonkers R. R. Co., \$97.31; total, \$907,580.10.

Taxes Accrued.—See schedule supporting income statement.

Reserves.—Accrued amortization of capital: Balance June 30, 1918, \$411,986; no change during year. Casualties and insurance reserve, \$8,049.87; suspense credit balance to adjust accounts with New York Railways Co. for use of Williamsburg bridge, \$5,568.66.

INCOME STATEMENT

Operating revenues:	Net amount for year	Increase or (D) decrease
Transportation revenue	\$438,979 62	\$68,621 71
Other operating revenue.....	89,571 70	D 17,146 87
Total operating revenue.....	\$528,551 32	\$51,474 84

The Dry Dock, East Broadway and Battery Railroad Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Operating expenses:		
Maintenance of way and structures.....	\$39,269 21	D \$42,022 76
Maintenance of equipment	63,220 24	17,896 08
Power	66,884 59	D 5,940 91
Operation of cars	217,757 62	50,151 40
Injuries to persons and property.....	36,961 09	326 59
Other general expenses.....	21,543 75	77 38
Total operating expenses.....	\$445,636 50	\$20,487 78
Taxes accrued	48,861 13	1,052 52
Total revenue deductions.....	\$494,497 63	\$21,540 30
Operating income	\$34,053 69	\$29,934 54
Non-operating income: Interest on bank balances, \$339.37; on New York City corporate stock, \$255; on deposit with Third Avenue Ry. Co. to pay interest and taxes, \$2,185.92; miscellaneous, \$7.95.....	2,788 24	766 93
Gross income applicable to corporate and leased proper- ties	\$36,841 93	\$30,701 47
Deductions from gross income:		
Interest on funded debt*.....	\$68,620 00	.....
Other interest	27,425 43	\$27,425 43
Rent: Track and terminal privileges, \$15,250.07; hire of equipment, \$33,697; miscellaneous, \$344.21.....	49,291 28	D 147 55
Total income deductions	\$145,236 71	\$27,277 88
Net corporate income	<i>loss</i> \$108,494 78	\$3,423 59

DEFICIT ACCOUNT

		Amount:
Deficit, June 30, 1918.....		\$382,090 27
Transferred from income account.....		108,494 78
Other debit items:		
Printing in connection with issue of bonds.....	\$2,160 00	
Appraisal expenditures as of December 31, 1917.....	615 62	
New York Railways Co. adjustment for use of Williams- burg bridge	95 61	
Brooklyn & North River R. R. Co., adjustment of charge for storage of cars.....	7,715 03	
Total debits		10,586 26
Total debits		\$501,171 31
Credits:		
Brooklyn & North River R. R. Co., electric current 1912- 15	\$309 52	
Brooklyn & North River R. R. Co., labor and material 1916-18	6,749 05	
Miscellaneous interest accruals — adjustment.....	14 14	
New York Railways Company, adjustment of charges for track and terminal privileges.....	2,318 75	
		9,391 46
Deficit, June 30, 1919.....		\$491,779 85

* No interest was accrued on \$1,300,200 refunding mortgage (income) bonds, series C.

The Dry Dock, East Broadway and Battery Railroad Company

Operating revenue.— See Table XIII.

Operating rents receivable.— Rent of land and buildings: New York Railways Co.; for portion of car-house at Corlears and Monroe streets, \$53,519.52; rent of ducts, \$55.80; William Koster, Jr., for portion of car-house at Monroe and Grand streets, \$853.53; Brooklyn & North River R. R. Co., for storage of cars, \$2,250.34; one month rent for Grand street stable, \$916.66; total, \$57,594.85.

Rent of equipment: Mid Crosstown Ry. Co., Inc., cars at \$1.50 per day, \$8,850.50; Pelham Park & City Island Ry. Co., Inc., cars at \$1.50 per day, \$1,140.

Rent of tracks and terminals: New York Railways Co., for tracks on Essex, First and Delancey streets, \$12,499.93; Forty-Second street, Manhattanville & St. Nicholas Ave. Ry. Co., for tracks on 34th street, First avenue and East River, \$50.04; Brooklyn & North River R. R. Co., for tracks on Canal street and other locations, \$6,592.58; total, \$19,142.55.

Advertising privileges: Proportion of contract made by Third Avenue Ry. Co. with New York City Car Advertising Co., \$4,843.80.

Operating Expenses.— For details, see Table XIV.

Depreciation.— For provisions of the Uniform System of Accounts as to depreciation see statement preceding these abstracts. For the company's practice in 1919 see *Depreciation* in the abstract of the report of the Third Avenue Railway Co.

Power Bought.— From Third Avenue Ry. Co., 959,279 kw. hrs. A. C., at 1.30 cents, \$12,475.29; 2,853,869 kw. hrs. D. C., at 1.51 cents, \$43,028.35; total, \$55,503.64.

Joint Facilities.— Joint work and structures: New York Ry. Co., maintenance, special work and paving at intersection and north pair of tracks on Williamsburg bridge, \$4,929.11.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land	\$12,296 00	\$12,584 90	\$12,584 90	.....
Improvements on land	8,317 20	8,398 34	8,398 34	.....
Special franchise	20,387 00	19,014 00	19,014 00	^a \$41,355 05
Gross earnings—city	208 72	247 16	208 72	.....
Car license	3,700 00	3,325 00	3,700 00	.....
Gross earnings—state	4,696 82	5,233 48	4,696 82	.....
Personal property .....	.....	58 25	.....	116 50
Total	\$49,606 74	\$48,861 13	\$48,603 78	^a \$41,471 55

Miscellaneous Rent Deductions.— Track and terminal privileges: New York Railways Co., track on 14th street, First avenue to Avenue A, \$300; north track on Delancey street, Clinton to Essex streets, \$6,000; tolls for crossing Williamsburg bridge, \$2,166.41; use of track on Williamsburg bridge, \$3,933.66; Third Avenue Ry. Co., track on Park Row, post office to James street, \$2,850; total, \$15,250.07.

Hire of equipment: Third Avenue Ry. Co., rent of revenue cars at \$2 per day, \$31,872; rent of service cars at \$1 per day, \$1,460; Union Railway Co., rent of service car at \$1 per day, \$365; total, \$33,697.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.— For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 and 1918 reports.

Change in track during the year: Decrease of .048 mile due to removal of a connecting curve and two crossovers; increase of .012 mile due to installation of a crossover; increase of 2.465 miles due to extension of operation on First avenue from 34th to 59th street; net change, increase, 2.429 miles.

Cars.— See Table II.

^a Special franchise taxes for the years 1911–17 inclusive. The assessments on which these taxes are based are in dispute.

^b Exclusive of \$16,051.96 accrued interest on special franchise tax and \$8.83 on personal property tax.

The Dry Dock, East Broadway and Battery Railroad Company*Power Plant Equipment.*— See Table III.*Miscellaneous.*— Number of sub-stations, 1; car-houses, 2; transfer points with associated companies, 7; with other companies, 11.**OPERATING STATISTICS***Power.*— See Table IV.*Car and Passenger Movement.*— See Tables V-IX.*Accidents.*— See Tables X-XI.*Employees and Wages.*— See Table XII.*Operating Ratios.*— See Table XV.

Officers.— President, S. W. Huff; First Vice-President and General Manager, E. A. Maher, Jr.; Second Vice-President, L. Sutherland; Secretary, W. C. Burrows; Assistant Secretary and Assistant Treasurer, J. F. Feely; Treasurer, A. D. Sage; Auditor, A. E. J. Tovey; General Counsel, A. T. Davison; Claim Agent, J. W. Jensen; Superintendent of Transportation, W. E. Thompson; General Purchasing Agent, C. Witzel.

Directors.— Henry Bronner, Edward M. Burghard, George W. Davison, S. W. Huff, Adrian Iselin, Jr., John W. Platten, W. Emlen Roosevelt, Joseph H. Seaman, Frederic H. Shipman.

Main Business Office.— 2396 Third avenue, New York city.

Report verified by S. W. Huff, President, September 24, 1919.

EIGHTH AVENUE RAILROAD COMPANY**LESSOR**

Incorporated January 10, 1865. On November 23, 1895, the property and franchise rights of this company were leased for 999 years from January 1, 1896, to the Metropolitan Street Railway Company, which company was succeeded January 1, 1912, by the New York Railways Company, the present operator of the property.

For terms of lease, see 1917 Report.

The ten largest stockholders were as follows: Anna W. Peter, \$222,500; Anna F. Wright, \$62,600; Estate of Sarah Williams, \$62,400; Alga Law, \$61,100; Trustees of Minnie P. C. Blossom, \$50,800; George Henry Warren, \$47,500; Mary L. Hays, \$40,500; Mary J. Lazala, \$38,500; Kate F. Hays, \$33,700; Armistead Peter, Jr., \$22,500.

Important Changes during the Year.— Respondent purchased at par \$10,000 U. S. Government Fourth Liberty Loan bonds. Eighth Avenue R. R. Co. certificates of indebtedness, par value, \$125,200, were ordered held in the treasury by the Public Service Commission.

The New York Railways Company defaulted in payment of rentals due December 31, 1918, March 31, 1919 and June 30, 1919, of \$53,750 each, totalling \$161,250. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$70,366 74	Cash	\$4,149 30	D \$66,217 44
.....	Accounts receivable	161,250 00	161,250 00
1,441 66	Interest receivable	4,666 45	3,224 79
14,255 15	Materials and supplies ¹	14,255 15	.....
119,603 75	Free investments	² 250,773 75	131,170 00

¹ Hay, straw, feed, etc., on hand December 31, 1895, date when the Metropolitan Street Ry. Co. took possession of the property under lease.

² Includes certificates of indebtedness of respondent \$125,200 ordered held in the treasury by the Commission.

Eighth Avenue Railroad Company

BALANCE SHEET—*Concluded*

June 30, 1918	ASSETS SIDE— <i>Concluded</i>	June 30, 1919	Increase or (D) decrease
	"Fixed Capital, Dec. 31, 1908:"		
\$653,863 63	Real estate used in operation of road.....	\$653,863 63	.....
665,181 32	Track and roadway construction.....	665,181 32	.....
195,804 42	Cars	195,804 42	.....
146,590 00	Miscellaneous equipment, horses, etc.....	146,590 00	.....
1,661,439 37	Total fixed capital.....	1,661,439 37	.....
<hr/>		<hr/>	
\$1,867,106 67	Total	\$2,096,534 02	\$229,427 35
		<hr/>	<hr/>
	LIABILITIES SIDE		
\$ 30	Miscellaneous accounts payable.....	\$140,000 30	\$140,000 00
18,750 00	Interest accrued on funded debt.....	18,750 00	.....
750,000 00	Miscellaneous funded debt.....	750,000 00	.....
1,000,000 00	Common stock	1,000,000 00	.....
98,356 37	Corporate surplus	187,783 72	89,427 35
<hr/>		<hr/>	
\$1,867,106 67	Total	\$2,096,534 02	\$229,427 35
		<hr/>	<hr/>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Miscellaneous Investments *

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
Columbia Trust Co.: Beneficial certificates of stock.....		\$170 00	\$170 00	.....
Chic., Bur. & Quincy R. R., 4's, 1958	\$10,000 00	8,950 00	8,950 00	\$400 00
Atch., Top. & Santa Fe R. R., 4's 1896	10,000 00	9,337 50	9,337 50	400 00
Northern Pacific R. R., 4's, 1897...	10,000 00	9,037 50	9,037 50	400 00
Union Pacific R. R., 4's, 1947.....	5,000 00	4,801 25	4,801 25	200 00
West Shore R. R., 4's, 2361.....	15,000 00	13,443 75	13,443 75	600 00
Pacific Coast Co., 5's, 1946.....	5,000 00	4,746 25	4,746 25	250 00
Chic., Mil. & St. Paul Ry., 4's, 1909	10,000 00	9,312 50	9,312 50	400 00
Chic. & No. Western Ry. 3½'s, 1887	10,000 00	8,312 50	8,312 50	350 00
L. S. & M. S. Ry., 3½'s, 1897.....	10,000 00	8,562 50	8,562 50	350 00
Louisville & Nashville Ry., 4's, 1940	10,000 00	9,512 50	9,512 50	400 00
Norfolk & Western R. R., 4's, 1906.	10,000 00	9,387 50	9,387 50	400 00
U. S. Second Liberty Loan bonds, converted, 4¼'s	20,000 00	20,000 00	20,000 00	856 35
U. S. Fourth Liberty Loan bonds, 4¼'s	10,000 00	10,000 00	10,000 00	290 54
Eighth Ave. R. R., certificates of indebtedness, 6 per cent, matur- ing 1929 ⁴	125,200 00	125,200 00	125,200 00	3,130 00
<hr/>				
Total	————	\$250,773 75	\$250,773 75	\$8,426 79
		<hr/>	<hr/>	<hr/>

Securities.—See Table XIX; also 1917 Report.

* All held free.

⁴ Held in treasury by order of the Public Service Commission.

Eighth Avenue Railroad Company

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Non-operating revenue (rent accrued from lease of road and equipment from New York Railways Co., \$215,000; interest revenues, \$8,913.92; dividend revenues, \$141.51)...	\$224,065 42	\$2,028 48
Non-operating revenue deductions (salaries and expenses of general officers, \$5,460; general office expenses and supplies, \$2,762.87; legal expenses, \$1,405.20).....	9,628 07	2,397 53
Gross income applicable to corporate and leased properties.	\$214,427 35	D \$369 06
Deductions from gross income: Interest on funded debt.	45,000 00	.....
Net corporate income	\$169,427 35.	D \$369 06
Surplus, June 30, 1918.....	98,356 37	
Total credits	\$267,783 72	
Dividends, 8 per cent on \$1,000,000 stock	80,000 00	
Surplus, June 30, 1919.....	\$187,783 72	

Description of Road and Equipment.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

Real Estate: See 1918 Report.

Officers.—President, Joseph Tate; Vice-President, Wm. Henry Hays; Secretary and Treasurer, James G. Affleck; Assistant Secretary and Assistant Treasurer, William Affleck.

Directors.—James G. Affleck, Joseph Tate, Joseph J. O'Donohue, Jr., Armistead Peter, Jr., Wm. Henry Hays, William Affleck, Michael Kirtland, F. Bianchi Tompkins, J. Gelston Affleck, Jr.

Main Business Office.—1 Madison avenue, New York city.

Report verified by J. G. Affleck, Secretary and Treasurer, September 23, 1919.

FORT GEORGE AND ELEVENTH AVENUE RAILROAD COMPANY

LESSOR

Incorporated ¹[on November 21, 1898] as a consolidation ² of the North End Street Railway Company, The Fort George Extension Railway Company and the Fort George and Eleventh Avenue Railroad Company. For terms of operating agreement, see 1917 Report.

The entire capital stock of this company is owned by the New York Railways Co. which acquired it on December 30, 1911.

Balance Sheet as of June 30, 1919.—Assets side: "Fixed Capital, December 31, 1908," \$3,000,000 (cost of constructed road³); no change. Liabilities side: Common stock, \$3,000,000; no change.

¹ Data in brackets from documents on file with the Commission.

² [The agreement of consolidation provided that the \$5,000,000 capital stock of the North End Street Ry. Co., the \$10,000 capital stock of the Fort George and Eleventh Avenue R. R. Co. and the \$10,000 capital stock of the Fort George Extension Ry. Co. should be exchanged for the stock of the new corporation in the following amount: \$2,500,000, \$250,000, and \$250,000 respectively. This agreement recited that all the stock of the three companies had been actually issued and was then outstanding.]

³ For note on this item, see 1917 Report.

Fort George and Eleventh Avenue Railroad Company

Valuation of Property for Purposes of Taxation.— See Table XX.

Securities.— See 1917 Report.

Income.— None.⁴

Description of Road.— Owned track on 145th street, from Broadway to Lenox avenue; length of road, 0.841 mile; length of second track, 0.34 mile; all tracks, 1.681 miles.

Officers.— President, H. H. Vreeland; Vice-President, W. Leon Pepperman; Secretary and Assistant Treasurer, H. M. Fisher; Assistant Secretary, H. C. Wigren; Treasurer and Assistant Secretary, J. H. Campbell; Auditor, F. Samuelson; General Counsel, R. R. Rogers; General Attorney, James L. Quackenbush.

Directors.— H. M. Fisher, E. F. J. Gaynor, Frank Hedley, George Keegan, W. Leon Pepperman, D. W. Ross, H. H. Vreeland, H. C. Wigren, Frederic T. Wood.

Main Business Office.— 165 Broadway, New York city.

Report verified by H. H. Vreeland, President, November 3, 1919.

THE FORTY-SECOND STREET AND GRAND STREET FERRY RAILROAD COMPANY**LESSOR**

Incorporated February 16, 1863. On April 6, 1893, the company leased all its property (owned and leased) to the Metropolitan Crosstown Railway Company for the unexpired term of its charter.

The New York Railways Company has stock control of respondent and operates its property under the above lease.

For terms of lease, see 1917 Report.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$1,761 01	Cash	\$1,691 47	D \$69 54
2,581,326 39	" Fixed Capital, Dec. 31, 1908 ".....	2,581,326 39	
\$2,583,087 40	Total	\$2,583,017 86	D \$69 54
LIABILITIES SIDE			
\$1,560,355 84	Expended by lessee company for better- ments ¹	\$1,560,355 84	
748,000 00	Common stock	748,000 00	
274,731 56	Corporate surplus	274,662 02	D \$69 54
\$2,583,087 40	Total	\$2,583,017 86	D \$69 54

Contingent Liabilities.— None.

Valuation of Property for Purposes of Taxation.— See Table XX.

Capital Stock.— See 1917 Report.

⁴ Under an agreement dated March 18, 1912, between the New York Railways Co., Fort George and Eleventh Avenue R. R. Co., and the Third Avenue R. R. Co., the latter may use tracks without rental, the New York Railways Co. to maintain said tracks and the Third Avenue R. R. Co. to pay to the former their proportion of the cost of maintenance and interchange of power.

¹ No liability for the repayment of the amount is recognized by the respondent.

286 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Forty-second Street and Grand Street Ferry Railroad Company

INCOME STATEMENT

	Net amount for year		Increase or (D) decrease
Non-operating revenue (rent accrued from lease of road and equipment, ² \$134,640; interest revenue, \$34.46).....	\$134,674 46	D	\$0 36
Non-operating revenue deductions (directors' fees, etc.)..	104 00		35 00
Net corporate income.....	\$134,570 46	D	\$35 36
Surplus, June 30, 1918.....	³ 274,731 56		
Total credits	\$431,742 02		
Dividends, 13½ per cent on \$748,000 capital stock.....	⁴ 78,540 00		
Surplus, June 30, 1919.....	⁴ \$330,762 02		

Description of Road Owned.— See Table I, also 1917 Report.

Officers.— President, H. H. Vreeland; Vice-President, W. Leon Pepperman; Secretary, H. M. Fisher; Assistant Secretary, H. C. Wigren; Treasurer, J. H. Campbell; Auditor, F. Samuelson; General Counsel, R. R. Rogers; General Attorney, James L. Quackenbush.

Directors.— H. M. Fisher, E. F. J. Gaynor, J. H. Campbell, Chas. E. Dunlap, W. Leon Pepperman, Freling H. Smith, H. H. Vreeland, Chas. E. Warren, Caleb F. Fox.

Main Business Office.— 165 Broadway, New York city.

Report verified by H. H. Vreeland, President, November 26, 1919.

THE FORTY-SECOND STREET, MANHATTANVILLE AND ST. NICHOLAS AVENUE RAILWAY COMPANY

Incorporated August 29, 1878. Stock control is held by Third Avenue Railroad Company. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$116,114 51	Cash	\$44,963 47	D \$71,151 04
78,888 39	Special deposits	85,375 46	6,487 07
4,633 29	Accounts receivable	404 85	D 4,128 44
78 10	Interest and dividends receivable.....	227 11	149 01
6,000 00	Miscellaneous investments	6,000 00	
11,775,269 31	" Fixed Capital, Dec. 31, 1908 ".....	11,773,573 55	D 1,695 76
	Fixed capital installed since 1908:		
122 50	Street railway land.....	123 50	
2,634 90	Intangible street railway capital.....	2,634 90	
820,779 54	Tangible street railway capital.....	836,426 65	15,647 11
\$2,598,806 25	Total fixed capital — gross.....	\$2,612,757 60	\$13,951 35

² [In addition, the lessee reports the payment of \$2.37 corporate expenses, direct to security holders.]

³ Excludes \$22,440 dividend rental accrued during the months of May and June, 1918, payable August 1, 1918.

⁴ The difference of \$66,100 between the amount shown on the balance sheet and that herein shown represents rental accrued from February 1 to June 30, 1919.

The Forty-second Street, Manhattanville and St. Nicholas Avenue Railway Company

BALANCE SHEET—*Concluded*

June 30, 1918	ASSETS SIDE— <i>Concluded</i>	June 30, 1919	Increase or (D) decrease
\$339,551 59	Less accrued amortization.....	\$339,382 01	D \$169 58
12,259,254 66	Total fixed capital—net.....	12,273,375 59	14,120 93
108 85	Construction in process.....		D 108 85
17,915 58	Advances to associated companies.....	26,552 32	8,636 74
2,330 40	Prepayments	15,978 08	3,647 68
<u>\$12,485,223 78</u>	Total	<u>\$12,442,876 88</u>	D <u>\$42,346 90</u>

LIABILITIES SIDE

\$65,069 96	Taxes accrued	\$76,010 63	\$10,940 67
1,487,000 00	Matured funded debt unpaid ¹	1,487,000 00	
166,118 46	Working advances due assoc'd co's.....	55,786 06	D 110,332 40
15,552 81	Miscellaneous accounts payable.....	24,127 34	8,674 53
20,030 00	Interest accrued on funded debt.....	20,090 00	
450,580 80	Interest accrued on unfunded debt.....	561,005 54	110,514 74
9,314 51	Due for wages and salaries.....	4,012 12	D 5,302 39
3,008 33	Other unfunded debt.....	3,157 93	149 60
1,200,000 00	Mortgage bonds	1,200,000 00	
6,415,152 98	Construction advances due assoc. cos.....	6,415,152 98	
10,000 00	Casualties and insurance reserve.....	20,000 00	10,000 00
2,500,000 00	Common stock	2,500,000 00	
143,335 93	Corporate surplus	76,444 28	D 66,891 65
<u>\$12,485,223 78</u>	Total	<u>\$12,442,876 88</u>	D <u>\$42,346 90</u>

Contingent Liabilities.—Judgments on appeal, \$21,000; accrued interest on unpaid taxes, \$6,249.60.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908"—Description of Capital Withdrawn during Year.—Removed, 3,990 feet of 500,000 c/m cable from 34th street, from East river to First avenue to 42d street; original cost estimated, \$1,695.76. For balances in accounts at beginning of year, see 1917 Report.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Street railway franchises.....				\$100 00
Other intangible street railway capital				2,534 90
Street railway land.....				122 50
Grading				5,586 43
Ties	\$66 78			1,448 22
Rails, rail fastenings and joints....	214 62			12,236 23
Special work	7,638 00			76,561 44
Underground construction	944 26			19,421 09
Track laying and surfacing.....	2,738 01			36,810 43
Paving	3,078 78			24,727 70

¹ Taxes, \$3,102.57; insurance, \$2,874.51.

² [Report of Third Avenue Ry. Co. shows that the entire amount is held by it.]

288 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

The Forty-second Street, Manhattanville and St. Nicholas Avenue Railway Company

Fixed Capital Installed since December 31, 1908—Concluded

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Roadway tools				\$81 39
Underground conduits	\$2 80			\$1,002 89
Transmission system				3,264 81
Distribution system	332 64			26,704 23
Shops and car-houses.....				110,003 85
Substation equipment				17,207 58
Revenue cars				295,797 06
Electric equipment of cars.....				198,261 17
Other rail equipment.....	600 00			3,698 71
Engineering and superintendence..	31 22			882 55
Law expenditures during construc- tion				1,750 00
Miscellaneous construction expendi- tures				890 87
Total	\$15,647 11			\$839,184 06

Expenditures on Important Projects during Year.—Installation of that crossover at 42d street west of Third avenue, \$13,296.68; charged to fixed capital, \$13,006.19; charged to expenses, \$290.49.

Miscellaneous Investments.—City of New York 4½ per cent 50-yr. gold exempt corporate stock, on deposit with State Industrial Commission: Par value, cost, and amount at which carried on books, \$5,500; income accrued during the year, \$233.75; City of New York 4 per cent 50-yr. gold exempt corporate stock, on deposit with the City of New York as security for franchise: Par value, cost, and amount at which carried on books, \$500; income accrued during the year, \$20.

Special Deposits.—Coupon, \$90; to pay interest and taxes, \$90,357.61; J. P. Flannery, to insure observance of lease, \$4,927.85; total, \$85,375.46.

Advances to Associated Companies.—Mid-Crosstown Ry. Co., Inc.: Amount at beginning of year, \$17,915.58; advanced during year, \$6,078.08; reimbursed during year, \$858.08; amount at close of year, \$23,135.58; no interest. Belt Line Ry. Corp.: Amount at beginning of year, Cr. \$15,517.14; advanced during year, \$54,159.47; reimbursed during year, \$35,225.59; amount at close of year, \$3,416.74; interest at 5 per cent, accrued during year, \$145.86; received, none.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owning to Associated Companies.—Working advances: Balance of current account for power, labor, material, etc., Third Avenue Ry. Co., \$7,326.42; Union Railway Co., \$11,356.72; Third Avenue Bridge Co., \$36,626.29; Dry Dock, East Broadway and Battery Rd. Co., \$159.93; Yonkers Rd. Co., \$316.70; total, \$55,786.06.

Construction advances: Third Avenue Ry. Co., 4 per cent demand note, \$6,391,967.44; 5 per cent demand note, \$23,185.54; total, \$6,415,152.98; interest accrued during year, \$266,838.04; interest paid, \$149,145.92.

Reserves.—Accrued amortization of capital: Balance at beginning of year, \$239,551.59; debited during year, \$169.58; balance, June 30, 1919, \$239,382.01. Casualties and insurance: balance at beginning of year, \$10,000; credited during year, \$10,000; balance, June 30, 1919, \$20,000.

The Forty-second Street, Manhattanville and St. Nicholas Avenue Railway Company

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenue:		
Revenue from transportation.....	\$1,664,579 63	\$19,642 99
Other operating revenues.....	40,541 44	D 7,041 06
Total operating revenue.....	\$1,705,121 07	\$12,601 94
Operating expenses:		
Maintenance of way and structures.....	\$271,856 31	\$90,990 96
Maintenance of equipment.....	126,896 39	12,264 74
Power.....	145,565 31	D 46,719 73
Operation of cars.....	436,146 18	38,155 09
Injuries to persons and property.....	82,742 27	D 34,701 48
Other general expenses.....	51,336 06	D 3,356 47
Total operating expenses.....	\$1,113,522 54	\$56,633 11
Taxes accrued.....	110,027 88	D 5,429 11
Total revenue deductions.....	\$1,223,550 42	\$51,204 00
Operating income.....	\$481,570 65	D \$38,602 06
Non-operating income: Interest on deposit with Third Avenue Ry. Co. to pay interest and taxes, \$2,579.93; on N. Y. City corporate stock, \$253.75; on accounts with associated companies, \$145.86; on bank balances, \$2,209.45..	5,188 99	\$26 04
Gross income applicable to corporate and leased properties.....	\$486,759 64	D \$38,276 02
Deductions from gross income:		
Interest on funded debt.....	\$60,000 00	
Other interest deductions: On demand notes, \$256,838.04; on accounts with associated companies, \$2,822.62; on matured funded debt, \$39,220.....	348,880 66	\$2,822 62
Normal tax on coupon interest assumed.....	40 00	
Rent deductions: Track and terminal privileges, \$20,097.33; hire of equipment, \$65,428; miscellaneous, \$58,576.95.	144,102 88	D 15,625 91
Total income deductions.....	\$553,023 54	D \$12,803 29
Net corporate, income.....	Loss \$66,263 90	D \$26,472 73
CORPORATE SURPLUS		Amount
Surplus, June 30, 1918.....		\$143,335 93
Cancellation of check drawn on account of salaries of employees in the National Guard.....		209 30
Interest adjustment.....		3 15
Total additions.....		\$143,548 38
Transferred from income account.....	\$66,263 90	
Bad debts written off.....	190 20	
Other deductions: Interest on deposit of P. J. Flannery..	650 00	
Total deductions.....		67,104 10
Surplus, June 30, 1919.....		\$76,444 28

Operating Revenue.—For details, see Table XIII.

290 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Forty-second Street, Manhattanville and St. Nicholas Avenue Railway Company

Operating Rents Receivable.— Rent of land and buildings: Property at 118 E. 42d street, \$8,000.04; sign space at 619 W. 129th street (Interborough Sign Co.), \$240; use of ducts, New York Railways Co., \$346.37; use of ducts, Interborough Rapid Transit Co., \$5.03; total, \$8,591.44.

Rent of equipment: From Mid-Crosstown Railway Co., Inc., 10 revenue cars at \$1.50 per day, \$5,475.

Advertising privileges: Proportion of advertising contract made by Third Avenue Ry. Co. with New York City Car Advertising Co., \$26,475.

Operating Expenses.— For details, see Table XIV.

Depreciation.— For provisions of the Uniform System of accounts as to depreciation, see statement preceding these abstracts. For the company's procedure in 1919, see *Depreciation* in the abstract of the report of the Third Avenue Ry. Co.

Power Bought.— From Third Avenue Ry. Co.: 292,318 kw.hrs. A. C., at 1.35 cents per kw.hr., \$3,967; 9,118,742 kw.hrs. D. C., at 1.51 cents per kw.hr., \$137,506.81; total, \$141,472.81.

Joint Facilities.— Charged to maintenance of way and structures: New York Railways Co., maintenance of special work at intersections, \$6,945.07; Third Avenue Ry. Co., track on Third avenue, 42d street to 60th street, \$2,046.35; New York & Queens Co. Ry. Co., maintenance of way, Crescent street and bridge plaza, \$6.03; total, \$8,997.45.

CLASS OF TAX	Taxes			
	Amount levied	Charged to income	Amount paid	Due and unpaid
Land	\$7,899 60	\$7,967 70	\$7,967 70	.....
Improvements on land.....	3,538 00	3,662 90	3,662 90	.....
Special franchise *	59,089 24	1,356 03	1,356 03	* \$12,141 43
Use of Queensboro bridge, etc..	* 2,634 15	* 2,634 15	* 2,437 19	.....
Gross earnings—city	69,268 09	76,790 37	69,268 09	.....
Gross earnings—state	16,913 87	17,031 73	16,913 87	.....
Capital stock—state	7 50	7 50	7 50	.....
Capital stock—federal	577 50	577 50	577 50	.....
Total	\$159,927 95	\$110,027 88	\$102,190 78	* \$12,141 43

Miscellaneous Rent Deductions.—Track and terminal privileges: Third Avenue Ry. Co., tracks on Third avenue from 42d street to 60th street, \$9,366.02; towing cars to and from 65th street shop, \$34.40; Third Avenue Bridge Co., tracks on 59th and 60th streets, \$9,147.47; Belt Line Ry. Corp., tracks on 59th street, \$1,500; Dry Dock, East Broadway & Battery Rd. Co., tracks on 34th street and First avenue to East river, \$50.04; total, \$20,097.93.

Hire of equipment: Third Avenue Ry. Co., a varying number of revenue cars at \$2 per day and a varying number of service cars at \$1 per day, \$64,698; Union Ry. Co., 2 service cars at \$1 per day, \$730; total, \$65,428.

Miscellaneous: Third Avenue Ry. Co., housing of cars, \$42,559.92; Belt Line Ry. Corp., \$15,600; New York Rys. Co., use of ducts, \$417.03.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.— For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 and 1918 Reports.

Changes in track during year: Increase of 0.013 mile on 42d street from East river to North river, and decrease of 0.017 mile on Manhattan street to westerly entrance curve to car barn. Net decrease in track, 0.004 mile.

* Includes tax of Third Avenue Bridge Co.

* Levied in 1911 and 1912. Includes tax of Third Avenue Bridge Co., \$1,498.77, but excludes accrued interest, \$6,249.60. The assessments upon which these taxes are based are in dispute.

* Includes \$100 for right to maintain curve at 60th street and Second avenue.

The Forty-second Street, Manhattanville and St. Nicholas Avenue Railway Company*Cars.*— See Table II.*Power Plant Equipment.*— See Table III.*Miscellaneous.*— Car houses, 1; number of transfer points, 22 (with own cars, 7; with cars of associated companies, 13; with cars of other companies, 2).**OPERATING STATISTICS***Power.*— See Table IV.*Car and Passenger Movement.*— See Tables V–IX.*Accidents.*— See Tables X and XI.*Employees and Wages.*— See Table XII.

Officers.— President, S. W. Huff; First Vice-President and General Manager, E. A. Maher, Jr.; Second Vice-President, Leslie Sutherland; Secretary, W. C. Burrows; Assistant Secretary and Assistant Treasurer, J. F. Feely; Treasurer, A. D. Sage; Auditor, A. E. J. Tovey; General Counsel, A. T. Davison; Claim Agent, J. W. Yenson; Superintendent of Transportation, W. E. Thompson; General Purchasing Agent, C. Witzel.

Directors.— Harry Bronner, Edward M. Burghard, George W. Davison, William A. Day, S. W. Huff, Adrian Iselin, Jr., Edward A. Manice, John W. Platten, W. Emlen Roosevelt, Joseph H. Seaman, Frederick M. Shipman, Lionel F. Straus, A. S. Webb.

Main Business Office.— 2386 Third avenue, New York city.

Report verified by S. W. Huff, President, September 24, 1919.

HUDSON AND MANHATTAN RAILROAD COMPANY

Incorporated December 6, 1906.

Stock control of the respondent is held by the Hudson Companies, which on June 30, 1919, was the holder of record of 251,712 shares of common and 23,076 shares of preferred stock. Voting control is exercised by Felix Warburg, Charles Francis Adams, 2d, and Albert H. Wiggin, as voting trustees under a voting trust agreement (applicable to common and preferred stock) for 5 years nominally expiring August 21, 1918.

Important Changes during the Year.— No additional powers or franchises were acquired. Funded debt was reduced by payment of \$184,000 on car trust certificates, \$25,000 on mortgage on extension of 30 Church street, and \$10,000 on mortgage Cortlandt and Greenwich streets.

BALANCE SHEET — CORPORATION

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease ¹
.....	Cash	\$4,883 82	\$4,883 82
\$1,618,759 73	Special deposits	² 1,929,741 48	310,981 75
3,017,192 73	Accounts receivable	² 6,408,651 42	3,391,458 69
1,000 00	Stocks of associated companies	1,000 00	.....
259,625 00	Other miscellaneous investments	374,625 00	115,000 00
102,001,728 68	" Fixed Capital, Dec. 31, 1906 "	102,001,728 68	.....
	Fixed capital installed since 1906:		
567,845 83	Street railway land	567,845 83	.....
15,457,573 31	Tangible street railway capital	15,656,719 22	199,145 91
2,515,201 34	Other departments	2,820,122 67	4,921 33
<u>220,842,349 21</u>	Total fixed capital — gross	<u>121,046,416 45</u>	<u>204,067 24</u>

¹ [Computed by the Bureau of Statistics of this Commission.]

² Includes reacquired first lien and refunding mortgage bonds of respondent, par value, \$1,103,529.04, repurchased for debt discount and property amortization funds for \$392,995.63.

³ Includes \$6,385,161.00 due from United States Government: Assets at December 21, 1917, taken over, \$1,602,198.73 (cash, \$329,925.84; materials and supplies, \$554,918.76; other assets, 217,354.13); estimated rental for lease of road and Hudson Terminal buildings, January 1, 1918 — June 30, 1919, \$4,506,044.16; interest, \$102,547.67; accrued depreciation, \$175,371.04.

292 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Hudson and Manhattan Railroad Company

BALANCE SHEET — CORPORATION — *Concluded*

June 30, 1918	ASSETS SIDE — <i>Concluded</i>	June 30, 1919	Increase or (D) decrease
\$1,445,334 58	Less accrued amortization.....	\$1,680,572 83	\$235,238 25
119,397,014 69	Total fixed capital — net.....	119,365,843 62	D 31,571 07
	Advances to associated companies:		
40,738 06	Tunnel Advertising Co.....	40,488 06	D 250 00
10,178 03	Hudson companies	10,178 03	
1,221 31	Prepayments	— 16,154 31	14,933 00
3,642,419 34	Unamortized debt discount and expense	3,588,369 74	D 54,049 60
565 57	Other suspense	2,674 50	2,108 33
<u>\$127,988,714 46</u>	Total	<u>\$131,742,609 97</u>	<u>\$3,753,895 53</u>
	LIABILITIES SIDE		
1,638,461 92	Miscellaneous accounts payable.....	* \$4,567,255 39	\$2,918,803 47
1,178,489 43	Interest accrued on funded debt.....	1,411,503 33	233,013 90
	Interest accrued on unfunded debt.....	57,556 34	57,556 34
76,567,233 66	Funded debt — mortgage bonds.....	* 76,567,233 66	
1,262,000 00	Miscellaneous funded debt.....	1,043,000 00	D 219,000 00
	Reserves:		
601,359 47	Readjustment	601,359 47	
	Salvage material	99,521 18	99,521 18
6,947 50	Casualties and insurance.....	3,924 00	D 3,023 50
1,400,000 00	Operating contingencies	2,055,000 00	655,000 00
23,420 81	Other optional reserves.....	31,386 65	7,965 84
5,242,151 25	Preferred stock	5,242,151 25	
39,994,890 00	Common stock	39,994,890 00	
12,908 75	Stock liability for conversion.....	12,908 75	
60,861 66	Surplus "income applicable to purposes of adjustment income mortgage".....	64,919 95	4,058 29
<u>\$127,988,714 46</u>	Total	<u>\$131,742,609 97</u>	<u>\$3,753,895 52</u>

BALANCE SHEET — U. S. R. R. ADMINISTRATION

	ASSETS SIDE	June 30, 1919
Cash		\$463,693 25
Accounts receivable		169,951 03
Materials and supplies.....		628,416 48
U. S. Liberty loan on account of employees.....		118,800 00
Prepayments (incl. \$143,762.73 taxes).....		149,988 47
Suspense		14,691 63
Total		<u>\$1,545,040 86</u>
	LIABILITIES SIDE	
Taxes accrued		\$21,733 44
Miscellaneous accounts payable.....		323,310 36
Payments of employees on account U. S. Liberty loan.....		90,118 00
Reserve for injuries.....		7,513 47
Other optional reserves (incl. \$196.47 suspense credits).....		46,207 90
Suspense credit balance.....		196 47
Ledger control account.....		1,055,961 22
Total		<u>\$1,545,040 86</u>

* Includes \$4,148,692.04 owing to United States Government: Additions and betterments, \$292,927.58; demand loan, \$1,000,000; advances, \$1,266,937.50; liabilities at December 31, 1917, paid, \$1,244,690.86; other liabilities \$344,136.10.

Hudson and Manhattan Railroad Company

Contingent Liabilities.—Judgments on appeal, \$3,000.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND DEBT BALANCES

"Fixed Capital, December 31, 1908."—No details reported.

Fixed Capital Installed since December 31, 1908—Street Railways

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Right of way				\$566,845 88
Other street railway land.....				1,000 00
Ballast				21,320 47
Ties				17,375 62
Rails, rail fastenings, and joints..				15,060 19
Special work				64,794 58
Track laying and surfacing.....				86,154 99
Roadway tools				10,567 50
Tunnels	\$38,231 19			7,547,424 15
Crossings, fences, and signs.....				421 30
Interlocking and other signal ap- paratus	10,765 34			272,599 93
Telephone and telegraph lines.....				22,961 94
Transmission system				135,549 04
Distribution system	30,320 59			211,178 48
Power plant buildings.....				176,439 09
Substation buildings				303 26
General office buildings and fixtures	415 00			775 25
Shops and car-houses.....				229,795 56
Stations, waiting rooms, and misc. bldgs.	6,454 35			581,894 06
Furnaces, boilers, and accessories.	93,086 34			259,481 51
Power plant electric equipment...				48,441 50
Miscellaneous power plant equip- ment				2,122 87
Substation equipment	5,691 96			48,006 16
Shop equipment	7,417 05			39,648 13
Revenue cars				2,480,268 19
Miscellaneous equipment	6,764 09			9,672 14
Engineering and superintendence..				434,375 08
Law expenditures during construc- tion				63,910 43
Injuries during construction.....				73,479 99
Taxes during construction.....				110,652 62
Interest during construction.....				2,290,886 35
Misc. construction expenditures....				401,158 84
Total	\$199,145 91			\$16,224,565 10

Fixed Capital Installed since December 31, 1908—Other Departments.—Office building: Tangible capital installed during year, \$4,921.33; balance, June 30, 1919, \$2,820,122.67.

Expenditures on Important Projects.—Waterproofing tunnels, \$31,896.76; re-filling 33rd street and Sixth avenue, \$6,334.43; signal equipment for speed control, \$10,765.34; installing distribution cables, \$30,320.59; revolving doors on concourse, \$6,151.05; installing automatic stokers, \$86,987.47; centrifugal boilers feed-pump, \$5,573.17; rotary converter, \$5,691.96; extension to machine-shop floor and traveling crane, \$7,341.98; motor truck, \$6,764.09.

Hudson and Manhattan Railroad Company

Miscellaneous Investments

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
Stock of associated company, free:				
Tunnel Advertising Co.....	\$1,000 00	\$1,000 00	\$1,000 00	.....
Other miscellaneous investments, bound:				
City of New York, corporate stock, 4%, maturing 1955 and 1959.....	2,500 00	2,525 00	2,525 00	\$100 00
City of New York, corporate stock, 4½%, maturing 1963.....	2,000 00	2,000 00	2,000 00	90 00
City of New York, corporate stock, 4½%, maturing 1967.....	5,000 00	5,100 00	5,100 00	225 00
U. S. Liberty loan, 4½%, maturing 1942 and 1938.....	365,000 00	365,000 00	365,000 00	13,840 69
Total	\$375,500 00	\$375,625 00	\$375,625 00	\$14,255 69

Special Deposits.—With Treasurer, State of New Jersey, \$4,560.66; coupon, \$487,767.50; with trustee of mortgages,⁵ \$111,070.70; property amortization fund, \$1,070,868.05; debt discount amortization fund, \$255,494.57; total, \$1,929,741.48.

Materials and Supplies, Federal.—Coal, \$77,568.58; rails, \$39,177; ties, \$14,132; miscellaneous, \$497,538.90; total, \$628,416.48.

Prepayments.—Taxes, \$640.47; insurance, \$14,263.84; rents, \$1,250; total, \$16,154.31.

Unamortized Debt Discount and Expense.—To be extinguished by sinking fund method at 4½% (as ordered by the Public Service Commission in Case No. 1680. Par value of debt outstanding at end of year to which the amount to be amortized applies: H. & M. 4½% bonds, \$944,000; first lien and refunding mortgage bonds, \$37,521,233.66; adjustment income bonds, \$33,102,000; total, \$71,567,233.66. Amount of discount unextinguished at beginning of year, \$3,642,419.34; written off during year, \$54,049.60. (including interest, \$14,254.48); unamortized balance, June 30, 1919, \$3,588,369.74.

DETAILS OF LIABILITIES AND CREDIT BALANCES

Securities

Mortgage bonds, \$71,567,233.66, as described in preceding paragraph; assumed, N. Y. & N. J. 5's, \$5,000,000; real estate mortgages, \$863,000; equipment obligations, \$180,000. For details of stocks and bonds, see Table XIX; also 1917 Report.

Reserve — Corporation

TITLE OF RESERVE	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Accrued amortization of capital ⁶ ..	\$1,445,334 52	\$235,238 31	.....	\$1,680,572 83
Reserve for injuries to persons.....	6,947 50	27,509 00	\$30,532 50	3,924 00
Reserve for contingencies.....	1,400,000 00	655,000 00	.....	2,055,000 00
Reserve to protect salvage material values .....	.....	99,521 18	.....	99,521 18
Readjustment reserve ⁷	601,359 47	.....	.....	601,359 47

⁵ With the trustee of the New York and Jersey mortgage: From the sale of No. 135 Christopher street, New York City, \$3,388.86; from sale of block 196, Jersey City, \$86,400; from sale of No. 503 Hudson street, New York City, \$14,600; from sale of easement east side of Greenwich street, between Christopher and 10th streets, \$6,674.17; total, \$111,063.03. With trustee of H. & M. 1st lien and refunding mortgage, balance on sale of easement, \$7.67. Total deposits with trustees, \$111,070.70.

⁶ [The reserve accrued amortization of capital, Special reserve for employees and reserve for bad debts carried in 1913 by R. R. Administration were transferred in 1919 to the corporation.]

⁷ [For constituent items of the reserve as of January 8, 1914, see Addendum No. 2.]

Hudson and Manhattan Railroad Company

Reserves — Corporation — Concluded

TITLE OF RESERVE	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Other reserves:				
Reserve to protect rent earnings.	\$1,593 00			\$1,593 00
Reserve for bad debts*.....	1,836 29		[\$14 10]	1,822 19
Reserve for unused Newark tickets		[\$6,395 28]		6,395 28
Reserve for mortgage recording tax	4,722 00			4,722 00
Reserve for storage batteries, H. T. buildings	4,500 00			4,500 00
Reserve for motor trucks—				
Tire renewals No. 1.....	813 09			813 09
Tire renewals No. 2.....	1,499 89			1,499 89
Tire renewals No. 3.....	532 43			532 43
Battery renewals No. 2.....	887 76			887 76
Battery renewals No. 3.....	213 97			213 97
Depreciation No. 1.....	3,585 18			3,585 18
Depreciation No. 2.....	3,237 50			3,237 50
Reserve for benefit of em- ployees*		[1,584 66]		1,584 66
Total "other reserves".....	\$23,420 81	[\$7,979 94]	[\$14 10]	\$31,396 65

Reserves — Federal

Accrued amortization of capital*.	\$30,940 48		[\$30,940 48]	
Reserve for injuries	3,141 00	\$16,343 62	11,971 16	\$7,613 47
Other reserves:				
Unused Newark tickets.....	\$11,248 17	[\$32,037 37]		\$43,285 54
Special reserve for employees*.	1,584 66		[\$1,584 66]	
Reserve for bad debts*.....	Dr. 14 10	[14 10]		
Tire renewals—				
Coal truck No. 1.....	249 96	[249 96]		499 92
Coal truck No. 2.....	249 96	[249 96]		499 92
Motor truck No. 3.....	154 68	[34 68]		189 36
Battery renewals—				
Coal truck No. 1.....	235 98		[235 98]	
Coal truck No. 2.....	219 90		[219 90]	
Motor truck No. 3.....	116 58	[116 58]		233 16
Depreciation —				
Coal truck No. 1.....	375 00	[375 00]		750 00
Coal truck No. 2.....	375 00	[375 00]		750 00
Total other reserves.....	\$14,795 79	[\$33,453 65]	[\$2,040 54]	\$46,207 90

296 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Hudson and Manhattan Railroad Company

INCOME STATEMENT — CORPORATION

	Net amount for year
Rent from lease of road and Hudson Terminal buildings.....	* \$3,032,486 97
Revenue from outside operations ⁹	\$55,768 97
Revenue deductions (outside operations).....	30,193 29
Income from outside operations.....	\$25,575 68
Miscellaneous revenue: Interest, \$135,901.45; other, \$42.97.....	135,944 43
Total	\$3,194,007 07
Revenue deductions—General and miscellaneous expenses.....	60,341 63
Gross income applicable to corporate and leased properties.....	\$3,133,665 44
Deductions from gross income (excluding interest on adjustment income bonds):	
Interest on funded debt.....	\$2,224,800 49
Other interest deductions.....	81,162 40
Rent of track and terminal privileges.....	91,498 41
Amortization of debt discount and expense.....	39,795 12
Other contractual deductions.....	16,713 15
Federal income and excess profits taxes.....	2,164 44
Miscellaneous debits	2,339 60
Total	\$2,458,473 61
Net income	\$675,191 83
Less expenses prior to January 1, 1918.....	16,133 54
Net corporate income available for purposes of adjustment income bonds	\$659,058 29

INCOME STATEMENT — U. S. R. R. ADMINISTRATION

Operating revenue:	
Revenue from transportation.....	¹⁰ \$5,278,325 23
Other street railway operating revenues.....	354,932 02
Total operating revenue.....	\$5,633,257 25
Operating expenses:	
Maintenance of way and structures.....	\$515,900 92
Maintenance of equipment.....	471,341 56
Operation of power plant.....	589,951 04
Operation of cars.....	1,241,730 10
Injuries to persons and property.....	22,789 66
Other general expenses.....	153,893 40
Total street railway operating expenses.....	\$3,004,806 68
Taxes accrued on street railway.....	336,698 80
Total revenue deductions.....	\$3,341,505 48
Income from street railway operations.....	\$2,291,951 77

* Includes, \$29,124.19: representing one-half the difference between the Certified Standard Return (\$3,003,362.77) and the estimated Standard Return reported in 1918 (\$2,945,113.37) applicable to the 6 months ended June 30, 1918.

⁹ Outside real estate.

¹⁰ Includes an arbitrary allowance of revenue to H. & M. R. R. Co. by Director General of Railroads of \$368,748.75 in excess of the normal proportion of joint revenue accruing to the H. & M. R. R. Co. under existing contract with Pennsylvania R. R. Co.

Hudson and Manhattan Railroad Company**INCOME STATEMENT—U. S. R. R. ADMINISTRATION—Concluded**

	Net amount for year
Revenue from outside operations.....	\$1,759,003 86
Revenue deductions (outside operations).....	966,548 56
Income from outside operations.....	\$792,455 30
Total operating income.....	\$3,084,407 07
Non-operating income: Interest, ¹¹ \$13,922.03; miscellaneous, ¹² \$112.50....	14,034 53
Gross income	\$3,098,441 60
Deductions from gross income: Rent for lease of other road, ¹³ Cr. \$29,160.62; track and terminal privileges, ¹³ Cr. \$1,719.36.....	¹³ Cr. 30,879 98
Net federal income.....	\$3,129,321 58

UNDISTRIBUTED INCOME EARNED ON ADJUSTMENT INCOME BOND ¹⁴

	Amount
Balance available for distribution July 1, 1918.....	\$60,861 66
Corporate income for year ended June 30, 1919.....	659,058 29
Total	\$719,919 96
Appropriated to reserve for operating contingencies.....	655,000 00
Balance available for distribution June 30, 1919.....	\$64,919 96

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable—Federal.—Rent of land and buildings: New York Telephone Co., lease of 18 ducts in south tunnel between New York City and Jersey City, \$24,000. (Term of lease, 21 years from January 1, 1913; \$24,000 annually for first period of 7 years; \$27,600 annually for second period of 7 years; \$30,000 annually for third period of 7 years).

Advertising privileges: Contract with Tunnel Advertising Co. for exclusive privileges in cars, \$158,772.75.

Other car and station privileges: Tunnel Advertising Co. for exclusive station advertising and other station privileges, \$65,415.21; New York Telephone Co., \$1,621.61 (commission on receipts from pay stations, \$2,371.57; rent of space at stations, \$1,250.04); Pennsylvania R. R. Co., rent of ticket office at Grove street station,

¹¹ On bank deposits, \$11,730.74; on Hudson & Manhattan R. R. Co. accounts, \$2,191.29.

¹² [Represents cancellation of rents erroneously charged to federal income instead of corporate income in 1918.]

¹³ Statement prepared by the Bureau of Statistics and Accounts from data submitted by the company. Concerning the corporate surplus of deficit account prescribed by the accounting order and the report form the company makes the following statement:

"Attention is directed to the fact that Hudson and Manhattan Railroad Company as a result of the plan and readjustment of the company's funded debt has no such account. The adjustment income mortgage dated February 1, 1913, and approved by the Public Service Commission under an order dated July 1, 1913, in Case 1680, provides in effect that all surplus income of the company shall be devoted to the payment of interest on the adjustment income bonds issued under said mortgage to the extent that such a surplus income may suffice to pay up to 5 per cent per annum upon the principal amount of said adjustment income bonds outstanding, and therefore it will be apparent that the company can not accumulate a surplus within the meaning of the accounting regulations of the Public Service Commission until such time as the surplus income in the meaning of the mortgage shall be more than sufficient to pay said 5 per cent.

"On the other hand, since interest on the adjustment income bonds is only a liability to the extent earned, and if not earned is not payable, it follows that the company will not have a deficit account unless it should not be able to earn the interest on the mortgage bonds which are prior liens to the adjustment income mortgage bonds."

Hudson and Manhattan Railroad Company

\$900 and proportion of receipts from telephone collections at Summit avenue station, \$927.95; Union News Co., commissions (7½% at Christopher street, 15% at all other stands) on gross sales of papers, etc., from stands in stations, \$37,049.19; rent of booths and stores, 33d street concourse, \$3,760.04; miscellaneous, \$505.27; total, \$112,179.27.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of May 1, 1913, this company filed with the Commission rules of depreciation, effective February 1, 1913, which provide that \$161,881 be deposited each year in monthly installments and invested at 4 per cent compound interest. This amount is estimated to cover the depreciation of roadway, and electric line, buildings and structures, equipment, and Hudson Terminal buildings. Under the above rule, \$61,746.04 was charged to the account "Depreciation of Way and Structures," \$63,271.92 to "Depreciation of Equipment," and \$36,864 was charged to outside operations on account of depreciation of Hudson Terminal buildings; total charges to income, \$161,880.96. In addition the reserve was credited with \$59,867.27 interest earned during the year on the "Property amortization fund."

Power Bought, Sold or Exchanged

NAME OF COMPANY	Total number of kw. hrs. delivered	Average price per kw. hr. (cents)	Total amount	Amount credited to revenue	Amount debited or (Cr.) credited to expense
<i>Power sold</i>					
Erie R. R. Co.....	58,186	4.75	\$2,763 83	\$2,763 83	.....
Long Acre Light and Power Co.	14	—	7,693 55	7,693 55	.....
<i>Power exchanged — balance</i>					
Pennsylvania R. R. Co.	145,700	2.00	2,914 00	.....	Cr. \$2,914 00
Pennsylvania R. R. Co.	34,500	2.00	690 00	.....	690 00

Joint Facilities.—[Agreement with Pennsylvania R. R. Co., whereby Hudson and Manhattan cars are allowed to run on the Pennsylvania tracks from Summit avenue station to Newark, and whereby the Pennsylvania cars are allowed to run over the Hudson and Manhattan tracks to the Hudson Terminal buildings and to 33d street. Revenues and expenses of this joint traffic, as specified in the agreement, are divided in the proportion of six-tenths to the Pennsylvania R. R. Co., and four-tenths to Hudson and Manhattan R. R. Co.]¹⁴ In pursuance of this agreement, the following charges were made to operating expenses, I. C. C. classification: Summit avenue yard, \$4,215.48, and sections 5 and 6, \$18,158.16.¹⁵

Taxes (Corporate and Federal Operations)

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Basement, 33d street.....	\$5,508 16	\$5,577 06	\$303,471 50	.....
Land, Jersey City.....	67 86			.....
Real estate—outside operations:				.....
Hudson Terminal buildings.....	277,875 00	286,996 80		.....
Greenwich and West 10th streets....	2,199 60	2,199 60		.....
Greenwich and Dey streets.....	13,109 00	13,124 00		.....
Corporate real property.....	23,587 20	23,587 20	23,587 20	.....
Special franchise	181,477 36	183,041 80	181,477 36	.....
Personal property, New Jersey.....		34 12		.....
State franchise on capital stock.....	335 42	335 42	355 55	.....

¹⁴ Minimum under agreement.

¹⁵ [From copy of agreement filed by respondent with the Commission.]

¹⁶ See note 12.

Hudson and Manhattan Railroad Company**Taxes (Corporate and Federal Operations)—Concluded**

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
State franchise on gross earnings.....		\$164 88		
State and local, New Jersey.....	\$32,489 74	123,890 14	\$156,379 29	
Federal capital stock.....	399 00	573 96		
Federal income	1,537 13	1,658 66	1,537 13	
Total	\$33,945 47	\$546,183 64	\$515,658 08	

Outside Operations, Corporation.—Uptown real estate: Gross revenues, \$7,759.41; revenue deductions, \$4,681.24 (operating expenses, etc., \$2,481.74; taxes, \$2,199.60); operating income, \$3,078.07.

Real estate adjacent to Hudson Terminal buildings: Gross revenues, \$48,000.56; revenue deductions, \$26,511.96 (operating expenses, \$7,387.96; taxes, \$18,124); operating income, \$22,497.61.

Outside Operations, Federal.—Hudson Terminal buildings: Gross revenues, \$1,760,003.86; revenue deductions, \$966,549.56 (operating expenses, etc., \$679,551.76; taxes, \$286,996.80); operating income, \$792,455.30.

Miscellaneous Interest Revenues, Corporation.—On New York City corporate stock, \$415; on U. S. Liberty bonds, \$9,883.98; on debt and property amortization funds, \$74,121.76; on deposits with U. S. Mortgage & Trust Co., " \$4,022.39; on U. S. Government accounts, \$47,547.67; minor items, Dr. \$39.34; total, \$135,901.45.

Miscellaneous Rent Deductions, Corporation.—Rents for lease of other road: Rent of 917 feet of track in Jersey City, known as section five, from the Pennsylvania R. R. Co., \$3,438.72.

Track and terminal privileges: Easements and other rights have been granted to respondent by the Pennsylvania R. R. Co., for maintenance and operation of underground station, tracks and switches under property belonging to the Pennsylvania R. R. Co. in Jersey City. Under this agreement, the Pennsylvania R. R. Co. receives 43 per cent of the revenue derived from interchange of traffic between Exchange place and Hudson Terminal; accrued and paid during year, \$37,179.71. Sub-surface of property at Hudson place and Ferry street, Hoboken, leased from Public Service Ry. Co. for 99 years at annual rental of \$5,000 to April 23, 1914, and \$10,000 per annum thereafter; accrued and paid during year, \$10,000. Rental for Grove street station, Jersey City; accrued and paid during year, \$5,000. First floor of building, corner of Hudson street and Hudson place, Hoboken, leased from Public Service Ry. Co., beginning April 23, 1914; accrued and paid during year, \$5,000. Total accrued and paid during year, \$57,179.71.

Charge by U. S. R. R. Administration to offset charges made to it in prior period properly belonging to the corporation, \$30,879.98.

Miscellaneous Interest Deductions, Corporation.—Interest accrued and paid on; Property amortization fund, \$69,887.27; debt amortization fund, \$14,254.48; on notes payable, accrued, \$7,040.65; paid, \$5,298.97; total, accrued, \$81,166.40; paid \$79,424.72.

Other Contractual Deductions, Corporation.—Federal income tax for bondholders, \$18,713.15; expenses in connection with paying coupons, \$2,339.60; total, \$19,052.75.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Number of power houses, 1; sub-stations, 3; repair shops, 1; office buildings, 1; passenger stations, 13; telephone and emergency alarm lines, 21.53 miles of cables and 1,009.3 miles of double wire. Block signal system: uptown tunnels, electric, except automatic train stops which are electro-pneumatic; downtown tunnels, all electro-pneumatic.

²² Includes \$134.92 applicable to prior period.

Hudson and Manhattan Railroad Company**OPERATING STATISTICS**

Power.— See Table IV.

Car and Passenger Movement.— See Tables V-IX.

Accidents.— See Tables X and XI.

Employees and Wages.— See Table XII.

Operating Ratios.— See Table XV.

Officers.— Corporation: President, Wilbur C. Flak; Vice-President, Oren Root; Secretary-Treasurer and Claim Agent, Robert B. Kay; Federal: Auditor, F. H. Sillick; General Manager, K. B. Conger; Assistant Manager, E. M. Clark; General Superintendent, C. M. Klumpp; General Purchasing Agent, H. W. Webber.

Directors.— L. L. Clarke, Wilbur C. Flak, William M. Barnum, Jerome J. Hanauer, A. J. Hemphill, F. B. Jennings, Walter G. Oakman, John W. Platten, Oren Root, Albert H. Wiggitt, William H. Williams.

Main Business Office.— 30 Church street, New York city.

Report verified by Fletcher H. Sillick, Federal Auditor, January 19, 1920.

Addendum No. 1 } See 1917 Report.
Addendum No. 2 }

INTERBOROUGH RAPID TRANSIT COMPANY

Incorporated May 6, 1902. Company is controlled by Interborough Consolidated Corporation through ownership of a majority of respondent's capital stock. Respondent controls, through ownership of a majority of stock, the following companies: New York and Queens County Railway Company, Rapid Transit Subway Construction Company, and Subway Realty Company. The respondent, with the Long Island Consolidated Electric Railway Company, owns the majority of the capital stock of Long Island Electric Railway Company, and New York and Long Island Traction Company, such ownership being equally divided between the two.

Important Changes during the Year.— The length of track has been increased 53.93 miles. For details, see *Track*.

Funded debt was discharged as follows: On January 2, 1919, \$217,000 face amount of three-year secured convertible 7 per cent gold bonds, canceled by the trustee.

Funded debt was increased as follows: On September 26, 1918, there were issued \$52,187,000 and on November 20, 1918, \$9,400,000 first and refunding 5 per cent mortgage gold bonds under collateral indentures between respondent and Bankers Trust Co. dated September 1 and 2, 1918, as collateral for three-year convertible 7 per cent gold notes; on September 26, 1918, there were issued \$33,400,000 three-year secured 7 per cent gold notes, dated September 1, 1918, of which \$19,715,000 was for the purpose of payment for additional equipment Contract No. 3, \$11,257,000 for Manhattan third tracking and \$2,428,000 for Manhattan power plant improvement; on November 20, 1918, \$8,016,000 similar notes of which \$1,468,000 was for additional equipment Contract No. 3, \$1,069,060 for Manhattan third tracking, \$3,403,275 for elevated extensions, and \$75,665 for Manhattan power plant improvement.

Securities were acquired as follows: \$1,329,000 Interborough Rapid Transit Co. first and refunding mortgage 5 per cent gold bonds at a cost of \$979,946.25; \$210,000 Interborough Rapid Transit Co. secured convertible 7 per cent gold notes at a cost of \$202,572.49; \$2,000,000 U. S. Fourth Liberty Loan bonds at a cost of \$2,000,000; \$1,000 Manhattan Railway Co. second mortgage 4 per cent bonds at a cost of \$746.25; \$1,147,000 U. S. Liberty Loan 4½ per cent (converted seconds) at a cost of \$1,147,000.

Securities were disposed of as follows: \$242,000 U. S. First Liberty Loan bonds for \$240,726.20; \$38,350 U. S. Second Liberty Loan bonds for \$38,350; \$26,050 converted Seconds for \$26,050; \$210,000 Interborough Rapid Transit Co. secured convertible 7 per cent gold notes for \$194,775; \$1,147,000 U. S. Second Liberty Loan bonds for \$1,147,000.

No additional powers or franchises were acquired.

Interborough Rapid Transit Company

BALANCE SHEET¹

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$1,947,525 25	Cash	\$1,105,924 38	D \$841,600 87
.....	United States 4½% certificates of in- debtedness	\$ 5,745,000 00	5,745,000 00
11,320,523 30	Sinking funds uninvested.....	205,864 12	205,864 12
40,000 00	Other special deposits.....	15,590,594 23	4,259,760 93
\$6,058,871 52	Bills receivable—due on demand.....	40,000 00	.....
599,195 27	Accounts receivable	1,046,907 27	D \$ 5,011,964 25
3,864,952 51	Interest and dividends receivable.....	\$ 861,708 36	263,513 09
20,835,797 20	Materials and supplies.....	4,612,302 24	747,349 73
942,022 72	Stocks and funded debt of associated companies	\$ 20,656,608 70	D 209,188 50
60,943 75	Advances to associated companies.....	942,022 72	.....
4,530,138 02	Securities of non-associated companies.	\$ 51,690 00	746 25
.....	Real estate and other miscellaneous investments	\$ 6,253,587 42	1,728,440 40
1,409,541 23	"Fixed capital, Dec. 31, 1908":	.....	.....
10,451,752 63	Street railway land.....	1,409,541 23	.....
20,025,963 15	Intangible street railway capital.....	10,451,752 63	.....
7,404,441 86	Tangible street railway capital.....	20,004,716 13	D 21,247 02
15,924,743 13	Fixed capital installed since 1908:	.....	.....
121,508,017 09	Street railway land.....	7,656,961 99	252,520 13
176,724,469 59	Intangible street railway capital.....	17,375,994 57	1,451,251 44
1,532,917 99	Tangible street railway capital.....	135,563,999 77	14,065,982 18
175,191,541 60	Total fixed capital—gross.....	192,462,966 32	15,738,506 73
8,728 02	Less accrued amortization.....	864,752 27	D 668,165 72
\$ 3,870,306 73	Total fixed capital—net.....	191,598,214 05	16,406,672 45
320,747 40	Construction in process ²	8,728 02	.....
9,242,242 00	Temporary advances to associated com- panies	6,721,486 11	\$ 2,851,179 35
.....	Prepayments	274,797 17	D 45,950 23
53,267 50	Unamortized debt discount and expense.	9,954,732 97	712,490 97
.....	Deferred charges	513,969 06	513,969 06
.....	Securities in trust for voluntary relief fund	53,257 50	.....

¹ This balance sheet excludes \$61,279,000 first and refunding mortgage 5 per cent bonds pledged as collateral to \$39,199,000 three-year secured convertible 7 per cent gold notes, dated September 1, 1918, deposited with the Bankers Trust Co. under indentures dated September 1 and 2, 1918.

² Represents investment of funds for the following purposes: Elevated extension, \$3,249,847.52; Manhattan power plant, \$72,280.08; Manhattan third tracking, \$1,020,952.30 and Subway contribution, \$1,401,940.

³ In 1918 report, "Accruals payable from future earnings, Contract No. 3 and elevated extensions certificates" aggregating \$2,957,407.73 and amounts due from associated companies, \$2,378,780.83, were here included.

⁴ Includes the following amounts due from associated companies: N. Y. and Queens County Ry. Co., \$466,214.90; Rapid Transit Subway Construction Co., \$85,849.79; Long Island Electric Ry. Co., \$1,523.33; Subway Realty Co., \$81,521.36. [Does not include interest accrued on bonds of Long Island Electric Railway Co. nor of the N. Y. and Long Island Traction Co. because in both cases the interest is so far in arrears that the respondent deems it better not to enter it as an asset, but to credit such interest when received to surplus.]—1911 Report. In 1919, the company, however, includes the interest accrued on the bonds of the N. Y. and Long Island Traction Co.]

⁵ Cost of respondent's reacquired first and refunding mortgage bonds (\$1,487,552.25 in 1918 and \$1,278,363.75 in 1919) reported by the company under Real estate and other miscellaneous investments is transferred here to Stocks and funded debt of associated companies.

⁶ Cost of \$2,000 par value of Manhattan Ry. Co. consolidated mortgage bonds reported by the company under Real estate and other miscellaneous investments is transferred here to Securities of non-associated companies.

⁷ Represents the balance of supplies purchased by the T. A. Gillespie Co., contractor for the elevated extension work, which remained on hand at the conclusion of the contract and was taken over by the company.

⁸ See note 3.

302 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Interborough Rapid Transit Company

BALANCE SHEET — *Concluded*

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE — <i>Concluded</i>			
	Accruals payable from future earnings Contract 3 and elevated extensions cer- tificates	\$10,457,478 12	* \$10,457,478 12
\$6,869 80	Other deferred debits.....	38,013 81	31,144 01
<u>\$238,912,972 59</u>	Total	<u>\$276,727,886 27</u>	<u>\$37,814,913 68</u>
LIABILITIES SIDE			
\$2,377,655 14	Taxes accrued	\$2,596,002 13	\$218,346 99
7,620,000 00	Miscellaneous bills payable.....	3,371,450 00	D 4,248,550 00
3,875,065 01	Miscellaneous accounts payable.....	2,433,723 54	D 1,441,341 47
4,077,825 00	Interest accrued on funded debt.....	5,030,701 34	952,876 34
105,086 78	Interest accrued on unfunded debt....	93,451 01	D 11,635 77
2,336,558 47	Rent accrued for lease of road.....	2,353,483 12	16,924 65
31,689 71	Other rents accrued.....	25,845 19	D 5,844 52
875,000 00	Dividends declared		D 875,000 00
490,181 85	Due for wages and salaries.....	348,925 15	D 141,256 70
160,585,000 00	Mortgage bonds	160,893,000 00	* 308,000 00
	Miscellaneous funded debt.....	39,199,000 00	39,199,000 00
377,322 73	Manhattan Railway lease account....	377,322 73	
1,376,356 09	Sinking fund and other contractual re- serves	3,474,068 13	2,098,312 04
1,122,254 56	Optional reserves and suspense credit balances — net	11,378,211 40	10,255,956 84
35,000,000 00	Capital stock	35,000,000 00	
¹⁰ 18,662,977 25	Corporate surplus	¹¹ 10,152,092 53	D 8,510,884 72
<u>\$238,912,972 59</u>	Total	<u>\$276,727,886 27</u>	<u>\$37,814,913 68</u>

Contingent Liabilities.— Judgments against the respondent, appealable as of June 30, 1919, or then suspended through appeal, aggregated \$55,451.44. The respondent is indebted to the Rapid Transit Subway Construction Co. by reason of the excess cost of the Brooklyn extension (from Broadway and Ann Street, Manhattan, to Atlantic avenue, Brooklyn) over the amount contributed for that purpose by the City of New York — a final settlement with the subcontractors and with the City of New York not yet effected — in a sum estimated at approximately \$750,000.

Valuation of Property for Purposes of Taxation.— See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital December 31, 1908"— *Description of Capital Withdrawn during Year.*— Two car bodies, Nos. 3644 and 3860, destroyed in collision, \$21,247.02. For balances in accounts at beginning of year, see 1917 and 1918 Reports.

* Issued to the sinking fund.

¹⁰ Includes accrued deficits under Contract No. 3 and related certificates, \$2,957,407.73 to June 30, 1918.

¹¹ Excludes accrued deficits under Contract No. 3 and related certificates, \$10,457,478.12 to June 30, 1919.

Interborough Rapid Transit Company

Fixed Capital Installed since December 31, 1908 (Exclusive of Expenditures under Contract No. 3 and the Allied Certificates)

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Intangible street railway capital...				\$4,471,306 00
Street railway land.....	\$2,533 37			451,969 73
Grading				10,305 63
Ballast				4,106 57
Ties				13,464 14
Rails, rail fastenings, and joints..				22,233 33
Special work				4,268 84
Track laying and surfacing.....				7,353 27
Roadway tools				12 32
Tunnels				16,496 25
Elevated structures and foundations				267,617 94
Interlocking and other signal apparatus				337,944 90
Telephone and telegraph lines.....				39,521 06
Transmission system				271,806 91
Distribution system	\$1,929 70			410,330 06
Power plant buildings.....				23 01
Substation buildings				1,198 57
Shops and car-houses.....				282,508 75
Stations, waiting rooms, and miscellaneous buildings	\$4,573 47			249,097 55
Furnaces, boilers, and accessories.				215,424 59
Steam engines				1,019,747 08
Power plant electric equipment...	11 22			27,671 75
Miscellaneous power plant equipment				1,368 53
Substation equipment	2,631 32			244,471 61
Shop equipment				20,501 89
Revenue cars				6,590,239 24
Electric equipment of cars.....				2,799,379 28
Other rail equipment.....	Cr. 769 15			50,780 97
Engineering and superintendence.				23,668 82
Law expenditures during construction				2,310 29
Injuries during construction				22,389 63
Miscel. construction expenditures.				30,962 74
Total	\$71,909 93			\$17,900,488 48

Fixed Capital Installed since December 31, 1908 (Expenditures under Contract No. 3 and the Allied Certificates) ²³

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Original capital, additions and betterments	Renewals and replacements		
Intangible street railway capital..	\$1,451,251 44			\$12,904,688 57
Right of way	217,335 13			6,633,739 26

²³ Expenditures under Contract No. 3 and for Manhattan third tracking elevated extensions, and power plant improvements. [The item Intangible street railway capital includes \$7,759,739.24 (\$7,730,113.95 charged in 1914 and \$29,625.29 charged in 1915) in reference to the Steinway tunnel which is not includible under Contract No. 3 and Allied Certificates. The 1915 charge is composed of \$26,216.67 representing payment made in settlement of a claim in connection with the purchase of the property and franchise of the New York and Long Island R.R. Co., and \$3,408.62 representing 1913 corporate real property tax and interest. For detail of the 1914 charge, see Annual Report 1914, vol. II, page 639, footnote 15.]

304 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Interborough Rapid Transit Company

Fixed Capital Installed since December 31, 1908 (Expenditures under Contract No. 3 and the Allied Certificates)—Concluded

ITEM	INSTALLED DURING YEAR			Total cost to June 30, 1919
	Original capital, additions and betterments	Renewals and replacements	Retired or withdrawn during year (deducted)	
Other street railway land.....	\$31,651 63			\$571,258 00
Grading	2,964 00			265,442 12
Ballast	2,413 79			4,590 12
Ties	15,721 83			339,917 11
Rails, rail fastenings, and joints.....	26,526 56			391,105 42
Special work	8,010 36			93,619 37
Track laying and surfacing.....	53,590 21			513,941 02
Roadway tools	12,915 84			37,814 96
Tunnels	1,741,491 89			35,122,756 17
Elevated structures and foundations	544,477 36			12,461,278 18
Bridges, trestles, and culverts....	1,815 81			230,618 36
Crossings, fences, and signs.....				338 33
Interlocking and other signal apparatus	945,318 02			5,025,074 88
Telephone and telegraph lines....	79,681 69			232,011 06
Underground conduits	323,984 13			1,447,661 00
Transmission system	246,549 04			1,664,936 83
Distribution system	1,109,062 74			4,374,341 24
Power plant buildings.....	128,389 01			472,540 73
Substation buildings	134,785 56			1,048,683 20
General office buildings and fixtures				571 99
Shops and car-houses.....	36,118 51			104,281 27
Stations, waiting rooms and miscellaneous buildings	308,656 49			4,608,931 96
Furnaces, boilers, and accessories.....	560,157 57			1,905,063 21
Steam engines	304,020 24			1,817,340 15
Turbines and water-wheels.....				1,546,663 70
Power plant electric equipment.....	303,061 06			1,116,475 70
Miscellaneous power plant equipment	35,878 53			248,900 54
Substation equipment	907,141 29			3,218,975 20
Shop equipment	103,242 22			137,883 64
Revenue cars	2,763,060 47			12,187,317 58
Electric equipment of cars.....	769,064 64			5,107,068 43
Other rail equipment.....	2,590 33			2,590 33
Miscellaneous equipment	Cr. \$635 92			Cr. \$8,073 36
Engineering and superintendence	429,173 88			3,226,968 06
Law expenditures during construction	26,992 50			414,694 70
Injuries during construction.....	82,254 46			391,816 83
Interest during construction.....	2,167,190 26			16,477,391 14
Miscel. construction expenditures.....	Cr. 137,629 35			6,274,915 86
Total	\$15,687,843 82			\$142,696,467 85

Betterments on Leasehold Properties.—(Manhattan Railway Co., Lessor.) Balance June 30, 1918, \$208,836.52; installed during the year, \$28,780.66; amount paid by lessor during the year, \$15,000; balance at close of year, \$322,617.18, reported as recoverable from lessor.

Interborough Rapid Transit Company

Description of Principal Projects

Exclusive of expenditures on Contract No. 3 and Allied Certificates:	
Movable subway station platforms.....	\$34,469 20
Remote circuit breakers at end of all underground feeders.....	26,468 51
600-ft. safety zones between sub-stations.....	5,418 43
Expenditures under Contract No. 3 and Allied Certificates:	
Contract No. 3:	
Contribution to construction.....	2,972,930 55
Equipment	10,346,471 74
Manhattan third tracking:	
Plant and structure	706,912 82
Equipment	43,683 70
Elevated extensions:	
Plant and structure.....	941,927 08
Equipment	94,630 80
Manhattan power plant improvements.....	334,912 50
Additions to company lines:	
Plant and structure.....	126,680 97
Equipment	59,693 72

Equipment Retired during the Year.—Power plant equipment, consisting of 16 stokers and 30 switchboard panels, removed from the 74th street power station in connection with Manhattan power plant improvements, or from 59th street power station in connection with power requirements for Contract No. 3 lines. One closed passenger car body, cost ¹² \$3,159.96; charged to salvage, \$53.69; charged to insurer, \$3,106.27; 28 open passenger car bodies and trucks, cost \$69,700.24; amount charged to salvage, \$0,000; charged to reserves, \$38,700.24; 5 closed passenger car trucks, cost ¹⁴ \$41,956.66; amount charged to salvage, \$7,312.83; charged to accrued amortisation of capital, \$17,858.19; charged to depreciation reserve for railroad and equipment, \$5,511.38; charged to depreciation reserve under elevated extension certificate, \$11,274.26.

Miscellaneous Investments

NAME OF ISSUING COMPANY AND SECURITY Stocks of associated companies	Par value of amount held	Amount at which carried on books ¹²	Income accrued dur- ing year ¹³
Free:			
New York and Queens County Ry. Co..	\$3,204,800 00	\$2,895,180 24	.....
Rapid Transit Subway Construction Co....	6,000,000 00 ¹⁴	12,000,000 00	.....
Subway Realty Co.....	186,000 00	229,399 99	\$9,300 00
Mortgaged or pledged:			
Subway Realty Co. ¹⁵	1,814,000 00	2,106,285 84	90,700 00
Funded debt of associated companies			
Free:			
New York and Queens County Ry. Co., 4's, 1946	786,000 00	789,635 74	31,440 00

¹² Entire amount credited to Manhattan Ry equipment reserve.

¹⁴ The following accounts were credited: Fixed Capital, December 31, 1908, \$21,-247.02; Manhattan Ry. equipment reserve, \$5,255.03; equipment reserve, Manhattan Ry. division, \$3,465; and equipment reserve, Subway division, \$5,586.61.

¹³ Identical with actual money cost to respondent.

¹⁵ Amounts shown in this column represent income accrued during the year which has been credited to revenue.

¹⁷ Cost in stock and cash [cash, \$2,400,000; stock, \$9,600,000.—1908 Report.]

¹⁸ Pledged to Guaranty Trust Co. under first and refunding mortgage dated March 20, 1913.

306 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Interborough Rapid Transit Company Miscellaneous Investments — Continued

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Amount at which carried on books	Income accrued dur- ing year
<i>Funded debt of associated companies —</i>			
<i>Concluded</i>			
Bound :			
Interborough Rapid Transit Co., 5's, 1906 ¹⁹	\$1,491,000 00	\$1,278,363 75	\$46,333 08
7% notes, 1921 ²⁰			540 16
<i>Other stocks and funded debt of associated</i>			
<i>companies — Free</i>			
Long Island Electric Railway Co.:			
Stock	300,000 00	613,003 53	(21)
Bonds, 5's, 1925	300,000 00		
New York and Long Island Traction Co.:			
Stock	493,000 00	744,779 61	211,250 00
Bonds, 4½'s, 1942	500,000 00		
<hr/>			
Total stocks and funded debt of asso- ciated companies	\$15,074,300 00	\$20,656,608 70	\$189,563 24
<hr/>			
<i>Advances to associated companies — Mort- gaged or pledged</i>			
Subway Realty Co., 6% demand note dated Dec. 31, 1907 ¹⁸	\$942,022 72	\$942,022 72	\$56,521 36
<hr/>			
<i>Securities of non-associated companies</i>			
Free:			
Bronx Exposition, Inc., stock	\$50,000 00	\$50,000 00	
Bound:			
Manhattan Ry. Co., 4's, 1900 ²²	2,000	1,690 00	\$57 00
<hr/>			
Total securities of non-associated companies	\$52,000 00	\$51,690 00	\$57 00
<hr/>			
<i>Real estate and other miscellaneous invest- ments</i>			
Free real estate:			
156-158 East 42d street		\$174,928 10	
Lenox avenue between 147th and 148th sts.		107,052 26	
218th street and Harlem river		1,354,286 13	
South Vernon Park		109,064 46	
Main and Ditmars streets, City Island		4,934 49	
Long Island City		893,844 11	
Miscellaneous investments — Free:			
Bond and mortgage on real estate	\$13,500 00	13,500 00	\$851 50
U. S. certificates of indebtedness, 4½'s ²⁰ ..			1,179 90

¹⁹ Investment of depreciation reserve and interest thereon, \$814,503.75; held to meet sinking fund, July 1, 1919, exclusive of bonds held by trustee, \$463,860. [The latter is improperly included here by the company. The par value, \$638,000, should have been shown as a deduction from the bonds outstanding, in accordance with the requirements of the report form. The interest has been improperly credited to reserve and charged to interest deduction.]

²⁰ Acquired and disposed of during the year.

²¹ See note 4.

²² [Represents investment Amortization of debt discount and expense, Manhattan Ry. second mortgage bonds.]

Interborough Rapid Transit Company

Miscellaneous Investments — Concluded

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Amount at which carried on books	Income accrued dur- ing year
<i>Real estate and other miscellaneous invest- ments — Concluded</i>			
Bound:			
U. S. certificates of indebtedness, 4½'s.. ²²	\$5,745,000 00	\$5,745,000 00	\$19,832 06
Free:			
U. S. First Liberty Loan, 3½'s.....	8,000 00	8,711 30	} ²³ 45,799 30
U. S. Second Liberty Loan, 4's.....	900 00	900 00	
U. S. Fourth Liberty Loan, 4¼'s.....	1,000,000 00	1,000,000 00	
Bound:			
U. S. First Liberty Loan, 3½'s.....	²⁴ 471,000 00	470,437 50	}
U. S. Second Liberty Loan, converted, 4¼'s	1,120,950 00	1,120,950 00	
U. S. Fourth Liberty Loan, 4¼'s.....	1,000,000 00	1,000,000 00	
Total real estate and other miscel- laneous investments		\$12,003,587 43	\$67,662 75
Grand total, all investments.....		\$33,653,908 84	\$313,804 35

Advances to Associated Companies.—New York and Queens County Ry. Co., balance June 30, 1918, \$2,685,306.73; advanced during year, \$55,000; balance June 30, 1919, \$2,740,306.73; interest accrued, \$135,609.51; Long Island Electric Ry. Co., balance June 30, 1918, \$90,000; no advance or reimbursement during year; interest accrued and received, \$3,000; Rapid Transit Subway Construction Co., balance June 30, 1918, \$1,125,000; advanced during year, \$175,000; balance June 30, 1919, \$1,300,000; interest accrued, \$54,862.50. On open account without interest: New York and Queens County Ry. Co., balance June 30, 1918, \$2,169,245.68; advanced during year, \$149,507.82; balance June 30, 1919, \$2,318,753.50; New York Railways Co., balance June 30, 1918, ²⁵ \$290,941.79; advanced during year, \$691,099.95; reimbursed during year, \$681,233.17; balance June 30, 1919, \$300,806.57; Interborough Consolidated Corp., balance June 30, 1918, ²⁶ \$1,224.06; advanced during year, \$3,543.75; reimbursed during year, \$3,160.86; balance June 30, 1919, \$1,606.97; Subway Realty Co., balance June 30, 1918, ²⁷ \$20.42; advanced during year, \$160.81; reimbursed during year, \$170.89; balance June 30, 1919, \$10.34; total balance June 30, 1919, \$6,721,486.11.

Special Deposits.—Coupon, \$4,116.068; sinking fund first and refunding mortgage bonds, \$2,100,065; deposited with Guaranty Trust Co. as trustee under first and refunding mortgage, \$333,300.60; other special deposits, \$1,106,591.75; special cash funds, itemized below, \$7,925,588.88; uninvested, \$206,864.12; total, \$15,786,458.35.

Special Cash Funds	June 30, 1918	June 30, 1919
Subway contribution	\$2,249,172 16	\$4,637,855 32
Elevated extension	2,665,682 60	1,730,098 49
Manhattan power house.....	16,567 52	116,711 30
Manhattan third tracking	8,918 67	1,440,923 77
Total	\$4,940,340 95	\$7,925,588 88

Materials and Supplies.—General, \$4,395,328.11; coal, \$106,716.68; stationery, \$50,423.12; ticket supplies, \$29,521.97; shop manufactures, \$29,469.82; master mechanic's supplies, \$327.54; total, \$4,612,802.24.

²² Includes interest on U. S. Liberty Loan bonds, 3½'s, par value \$242,000 and 4's, par value \$64,400, disposed of during the year.

²³ Of which \$250,000 par value was deposited with comptroller city of New York under Contract No. 3 and \$209,000 par value with State Industrial Commission.

²⁴ Included under Accounts receivable in 1918.

308 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Interborough Rapid Transit Company

Prepayments.— Taxes, \$29,572.69; insurance, \$236,069.11; rents, \$9,135.37; total, \$274,797.17.

*Unamortized Debt Discount and Expense.*²⁴—On funded debt retired (45-year first mortgage bonds) balance unamortized June 30, 1919, \$1,703,635.21.

On first and refunding mortgage 5 per cent bonds (and 3-year 7% notes secured thereby): Discount to June 30, 1919, \$12,211,745 (of which \$1,773,720 represents discount sustained on issues made during the year); written off, charged to fixed capital under Contract No. 3 and certificates, \$4,332,426.7, (of which during year, \$1,085,924.99); balance unextinguished, June 30, 1919, \$7,879,318.29. Expense on bonds issued for refunding 45-year first mortgage 5 per cent bonds, \$327,539.17; on bonds issued under Contract No. 3 and certificates, \$19,544.34; on issue during the year of 7 per cent 3-year secured notes to provide funds for Manhattan power plant improvements, \$24,695.96; total expense, \$371,779.47. Total balance of discount and expense unamortized June 30, 1919, \$9,954,732.97.

Securities.— See Table XIX; also 1917 Report and Important Changes during the Year in this abstract.

*Miscellaneous Bills Payable.*²⁵—American Exchange National Bank, \$50,000; Bankers Trust Co., \$100,000; Chatham Phenix National Bank, \$75,000; Equitable Trust Co., \$75,000; Empire Trust Co., \$75,000; First National Bank, \$75,000; Guaranty Trust Co., \$1,171,450; Interborough Consolidated Corp., \$1,300,000; Liberty National Bank, \$50,000; Mechanics Metals National Bank, \$50,000; Metropolitan Trust Co., \$100,000; National Bank of Commerce, \$100,000; National Park Bank, \$100,000; United States Mortgage and Trust Co., \$50,000; total, \$3,371,450.

Reserves

TITLE OF RESERVE	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Accrued amortization of capital:				
Accrued amortization of capital.	\$1,532,917 99		\$411,406 98	\$1,121,511 01
Depreciation fund for existing railroad and equipment, Con- tract No. 3.		\$370,895 66	5,511 38	365,384 28
Maintenance reserve, Ctr. No. 3.			362,423 13	Dr. 362,423 13
Depreciation reserve elevated ex- tension certificate	280,150 88		240,569 93	39,580 95
Maintenance reserve elevated ex- tension certificate.			299,300 84	Dr. 299,300 84
Total	\$1,813,068 87	\$370,895 66	\$1,319,212 26	\$864,752 27
Sinking funds and other contrac- tual reserves:				
Interest on investment of de- preciation reserve	\$142,527 71	\$41,690 83		\$184,218 54
Manhattan railway equipment.	150,752 50	77,389 98		228,142 48
Amortization Manhattan 2d mtge. bond expense.		2,285 50		2,285 50
Sinking fund on first and refund- ing bonds	802,925 00	2,241,645 00		3,044,570 00
Equipment reserve, Manhattan division		8,465 00		8,465 00
Equipment reserve, subway div.		6,986 61		6,986 61

²⁴ From company's reports for the years 1913 to 1919.

²⁵ [The interest on all these loans (except that from the Interborough Consolidated Corp.), \$80,554.25, was erroneously charged to interest revenue as an offset to the interest on the U. S. Liberty bonds which were pledged as their security.]

Interborough Rapid Transit Company

Reserves — Concluded

TITLE OF RESERVE	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Total sinking funds and other contractual reserves	\$1,096,205 21	\$2,378,462 92	.....	\$3,474,668 13
Other optional reserves, award City of New York, Sub-station No. 11	\$323,691 00	.....	.....	\$323,691 00
Suspense .....	.....	\$2,580,956 20	\$1,983,913 92	597,042 28

Suspense.—Debit balances: Additional emergency exits, Contract No. 1, \$17,185.40; additional emergency exits, Contract No. 2, \$3,549.81; agents' and gatemen's chairs, \$2,894.99; Highbridge yard-rental, installation of tracks and other incidental expenses, \$30,016.81; Mott avenue connection, Contract No. 1, \$401,361.77; proposed subway routes, \$577,222.87; proposed connection between Mott avenue station and 149th street station of the Lexington avenue line and the New York Central station, \$6,368.58; re-locating substation No. 11, \$3,278.20; removing, packing and carting equipment in old substation No. 11, \$3,603.71; re-enforcing steel structure, 149th street, between Morris and Courtlandt avenues, Contract No. 1, \$695.28; one-eighth of one per cent sinking fund on city bonds, Contracts Nos. 1 and 2, \$3,137.18; second-hand material, New York and Long Island Rd. Co., \$1,476.10; sinking fund on first and refunding mortgage bonds, \$359,269.28; sinking fund on pledged first and refunding mortgage bonds, \$413,865.06; third tracking, Interborough extensions and Manhattan power plant improvements, \$159,988.88; total, \$1,983,913.92. Credit balances: Capital scrap, \$40.82; cables, New York and Long Island Rd. Co., \$1,634.76; duct line and cable connection between the Interborough Rapid Transit Co., and New York Railways Co. and Second Avenue Rd. Co., \$5,396.92; engineering and superintendence, Contract No. 3 and certificates awaiting distribution, \$333,307.25; Highbridge yard scrap, \$2,515.24; interest, Contract No. 3 and certificates, \$2,238,061.21; total, \$2,580,956.20; net credit balance, \$597,042.28.

Unearned Preferentials.—The unearned preferentials under Contract No. 3 and Elevated extension certificates are as follows:

QUARTER ENDED	CONTRACT NO. 3		ELEVATED EXTENSION CERTIFICATES		Total balance
	Additions	Balance	Additions	Balance	
June 30, 1918.....	.....	\$620,437 99	.....	\$2,336,969 74	\$2,957,407 73
Sept. 30, 1918.....	\$399,176 90	1,019,614 89	\$1,057,484 38	3,394,454 12	4,414,069 01
Dec. 31, 1918.....	215,857 08	1,235,471 97	1,690,464 45	5,084,918 57	6,320,390 54
March 31, 1919.....	463,400 17	1,698,872 14	1,685,571 36	6,770,489 93	8,469,362 07
June 30, 1919.....	526,611 67	2,225,483 81	1,461,504 38	8,231,994 31	10,457,478 12
Total	\$1,605,045 82	.....	\$5,895,024 57	.....	.....

INCOME STATEMENT

	Subway division	Elevated division	Total	Increase or (D) decrease
Revenue from transportation.....	\$23,062,286 19	\$17,422,288 41	\$40,474,574 60	\$1,925,664 67
Other street railway operating revenues	1,579,921 77	1,152,713 46	2,732,635 23	783,816 98
Total revenue from street railway operations	\$24,642,207 96	\$18,575,001 87	\$43,207,209 83	\$2,709,481 65

* From the monthly and quarterly returns of the company.

Interborough Rapid Transit Company

INCOME STATEMENT — *Concluded*

	Subway division	Elevated division	Total	Increase or (D) decrease
Maintenance of way and structures	\$1,499,086 17	\$1,159,024 10	\$2,658,110 27	\$493,879 44
Maintenance of equipment.....	2,317,638 79	1,441,476 15	3,759,114 94	947,141 49
Operation of power plant.....	3,457,097 13	1,906,922 05	5,364,019 18	2,048,088 78
Operation of cars	6,070,658 07	6,416,534 40	12,487,192 47	3,330,035 68
Injuries to persons and property	446,917 96	317,137 05	764,055 01	75,559 00
Traffic expenses	934 01	2,682 56	3,616 57	3,442 00
General and miscellaneous.....	585,566 86	611,651 10	1,197,217 96	221,343 65
Total operating expenses.....	\$14,377,898 99	\$11,855,427 41	\$26,233,326 40	\$7,119,990 04
Taxes accrued	882,175 29	2,251,981 61	3,134,156 90	D 624,426 48
Total revenue deductions.....	\$15,260,074 28	\$14,107,409 02	\$29,367,483 30	\$6,495,563 56
Operating income	\$9,372,132 68	\$4,467,592 85	\$13,839,725 53	D \$3,786,081 91

Non-operating income: ²⁰ Miscellaneous rent revenues (\$45,137.95, less expenses, \$26,510.05, and taxes, \$10,807.04), \$7,820.86; interest on investments, \$182,722.30; on advances to associated companies, \$193,472.01; on securities owned by Manhattan Ry. Co., \$16,539.76; on bank balances, \$90,896.37; on bond interest account with Guaranty Trust Co., \$3,526.50; trustee, first and refunding bonds, \$8,332.31; Manhattan, 4 per cent bond interest, \$1,447.72; Subway Realty Co. loan, \$129.17; interest on cost additions to company lines, \$1,077; receiver, Second Avenue Rd. Co., \$1,338.06; dividend revenues, \$100,000.....

607,302 08 13,702 13

Gross income applicable to corporate and leased properties

\$14,447,028 61 D \$3,772,379 81

Deductions from gross income:

Track and terminal privileges.....	\$353,226 10	\$202,823 11
Rent for lease of other road.....	8,457,583 05	29,100 13
Miscellaneous rent deductions.....	41,445 19	D 7,664 52
Interest on funded debt.....	7,062,710 11	3,335,532 77
Other interest deductions.....	²¹ 148,127 39	24,812 82
Sinking fund accruals.....	1,552,586 86	1,113,764 44
Other contractual deductions.....	²² 41,680 83	2,350 28

Total income deductions.....

\$18,257,368 53 \$4,700,719 08

Net corporate income.....

Loss \$3,810,339 92 D \$8,473,086 84

CORPORATE SURPLUS

	Amount
Surplus, June 30, 1918.....	²³ \$15,705,569 52
Six months' interest on N. Y. and L. I. Traction Co. bonds.....	11,250 00
Difference between direct cost of duct line on Southern boulevard and Boston road and the amount received from city.....	10,207 15

²⁰ [Interest is not included on bonds of Long Island Electric Ry. Co.] See note 4 of Balance Sheet.

²¹ Consists of interest on sundry notes, \$30,333.34; on overdue taxes, city of New York, \$37,410.42; on advances, Rapid Transit Railroad, \$37,500; Interborough Consolidated Corp., \$42,883.63.

²² Represents interest accrued during year on respondent's reacquired securities held as an investment of depreciation reserve fund, concurrently credited to non-operating income.

²³ Exclusive of deficit accruals, \$2,967,407.73, under the provisions of Contract No. 3 and the related certificates.

Interborough Rapid Transit Company

CORPORATE SURPLUS— <i>Concluded</i>		Amount
Interest due from Second Avenue Rd. Co. for furnishing and installing cables		\$2,400 00
Difference between direct cost of enlargement of manholes on Westchester avenue and the amount received from city.....		721 47
Miscellaneous items		531 38
Total additions		\$15,730,679 52
Deficit for year transferred from income.....	\$3,810,339 92	
Donation to War Work Campaign fund.....	13,911 97	
Dividends, 5% on \$36,000,000.....	1,760,000 00	
Bad debts written off.....	542 87	
Legal service, 1916.....	1,000 00	
Obsolete supplies scrapped	1,067 46	
Adjustment in price of oil, applicable to prior period.....	784 60	
Additional strike expenses, 1916.....	516 08	
Miscellaneous items	434 06	
Total deductions		5,578,586 99
Surplus, June 30, 1919.....		\$10,152,092 53

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising space in cars and stations and privilege of maintaining news-stands and automatic machines in stations, \$920,628.23.

Rent of land and buildings: Shops used for equipping cars, \$23,895.10; miscellaneous, \$65,086.98; total, \$78,982.08.

Rent of tracks and terminals: Underground conduits, New York Railways Co. and Second Avenue Rd. Co., \$3,906.42; jointly operated Queensboro subway, \$176,559.90; jointly operated Lexington avenue subway, \$154,339.74; total, \$334,802.96.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of February 25, 1911, this company filed with the Commission rules of depreciation which provide for maintenance of way and structures, 1.20 cents per car-mile for the subway division, and 1.33 cents per car-mile for the elevated division. Under date of June 28, 1913, this company filed with the Commission amended rules of depreciation which provide for maintenance of equipment 1.85 cents per car-mile for the subway division, and 1.60 cents per car-mile for the elevated division.²³ From July 1, 1917, the rule for the elevated division was 6.30% of gross operating revenue for depreciation of ways and structures, and 7.70% for depreciation of equipment. From January 1, 1919, the rule for the subway division was 6.80% of gross operating revenue for depreciation of ways and structures, and 10.20% for depreciation of equipment.²⁴

Under the above rule the following amounts were credited: \$146,548.36 to depreciation of way and structures for the subway division and \$193,340.92 for the elevated division; \$238,527.90 to depreciation of equipment for the subway division and \$296,555.35 for the elevated division.

²³ [The total charges for maintenance consisted of the amounts provided by the depreciation rules for the lines operated under Contracts Nos. 1 and 2, plus the actual maintenance expenditures for the lines operated under Contract No. 3.]

²⁴ [Contract No. 3 provides there is to be deducted for repairs and minor replacements 12 per cent of the operating revenue, and during the first year of operation 5 per cent of the revenues from the subway, and 2 per cent of the revenues from the elevated, for depreciation, the latter item after the first year being subject to future annual determination.]

312 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

Interborough Rapid Transit Company

Power Bought, Sold, or Exchanged

NAME OF COMPANY	Total number of kw. hrs. delivered	Total amount	Amount credited to revenue	Amount debited or (Cr) credited to expense
Purchased				
MANHATTAN RAILWAY DIVISION				
United Ed. Lt. & Power Co.....	815	\$55 93		\$55 93
New York Central Railroad Co....	5,660	\$170 46		78 99
Total	6,475	\$326 39		\$134 92
Sold				
New York Railways Co.....	47,334,823	\$355,703 88	\$355,703 88	
Receiver of New York Railways Co.	18,991,741	176,610 27	176,610 27	
New York Consolidated Rd. Co..	6,049,325	60,526 50	60,526 50	
Rapid Transit Subway Const. Co.	36,307	405 92	405 92	
New York Edison Co.....	21,100	211 00	211 00	
New York Central Rd. Co.....	1,360	27 20	27 20	
City of New York.....	850	5 66	5 66	
Receiver of Second Avenue Rd. Co.	2,808,700	25,278 30	25,278 30	
Fixed capital	404,274	5,610 83	5,610 83	
Total	75,648,386	\$624,379 56	\$624,379 56	
Purchased				
SUBWAY DIVISION				
New York Edison Co.....	87	\$1,896 96		\$1,896 96
United Electric L. & P. Co.....	87	11,449 92		11,449 92
Long Island Rd. Co.....	1,640	65 90		65 60
Brooklyn Edison Co.....	6,477	\$513 18		
New York Edison Co.....	55,632	\$3,888 43		
New York Railways Co.....	8,251	\$58 30		
Nassau Electric Rd. Co.....	62,808	\$1,256 16		
Union Ry. Co.....	4,127	\$36 52		
Dry Dock, E. Bway & Bat. Rd. Co.	170	\$1 53		
New York Central Rd. Co.....	4,228	\$126 84		
Total	129,556,292	\$19,288 42		\$13,412 43
Sold				
New York Railways Co.....	24,261,482	\$198,263 69	\$198,263 69	
Receiver of New York Rys. Co..	9,813,018	98,512 89	98,512 89	
New York Consolidated Rd. Co..	7,713,993	85,920 54	85,920 54	
Receiver of New York Consolidated Rd. Co.....	20,290,119	220,993 28	220,993 28	
New York & Queens County Ry. Co.	18,831,291	141,234 69	141,234 69	
Receiver of New York Municipal Ry. Co.....	335	8 38	8 38	
City of New York.....	663	4 34	4 34	
Long Island Rd. Co.....	780	31 20	31 20	
New York Central Rd. Co.....	87	1,028 36	1,028 36	
Miscellaneous	61,566	1,232 35	1,232 35	
Fixed capital	151,830	1,938 89		

⁸⁸ Includes \$2.31 charged to Fixed capital and \$89.16 charged to Other suspense.

⁸⁹ A. C., 67,420,828; D. C., 8,227,567.

⁹⁰ Minimum charge contract.

⁹¹ Charged to Fixed capital.

⁹² Charged to Fixed capital, \$8.33 to Accounts receivable, \$49.47.

⁹³ Charged to Other suspense.

⁹⁴ Represents the difference between total power purchased and power purchased by Manhattan Railway Division.

Interborough Rapid Transit Company

Power Bought, Sold, or Exchanged — Concluded

NAME OF COMPANY Sold — Concluded	Total number of kw. hrs. delivered	Total amount	Amount credited to revenue	Amount debited or ("C") credited to expense
Expense	842,369	\$4,252 68		
Total	81,453,436	\$753,460 63	\$747,229 73	

POWER EXCHANGED

Sent from Manhattan Ry. Div. to Subway Div.....	183,607,963	\$650,640 30		\$650,640 30
Sent from Subway Div. to Man- hattan Ry. Div.....	59,045,186			
Net of exchanges.....	129,562,777	\$650,640 30		

Rents Payable Charged to Operating Expenses.—Consolidated Telegraph and Electric Subway Co., electrical subways, in which are installed 1,516,871 duct feet of high tension cables, \$5,322.88; Empire City Subway Co., electrical subways, in which are installed 11,198 duct feet of telephone cables, \$1,908.83; rooms for ticket office and waiting rooms and entrance from street in U. S. Arcade building, Fulton and Pearl streets, \$2,600; city of New York, passageway under 9th street at Fourth avenue (one-half payable by respondent), \$1,065.59; total, \$10,817.30.

Taxes

CLASS OF TAX	Amount of levy	Charged to income ^a	Amount paid	Due and unpaid ^a
Real estate:				
Manhattan Ry. division.....	\$277,232 04	\$430,851 03	\$437,415 31	" \$278,539 60
Subway division.....	221,836 49			
Corporate real property:				
Manhattan Ry. division.....	113,300 10	108,778 96	103,085 32	
Subway division.....	7,129 74			
Special franchise:				
Manhattan Ry. division.....	1,490,380 64	1,601,204 05	1,634,192 10	751,509 96
Gross earnings — State:				
Manhattan Ry. division.....	187,853 67	312,859 36	187,853 67	187,900 48
Subway division.....	111,701 00		111,701 00	125,658 91
Dividends — State:				
Manhattan Ry. division.....	54,000 00	113,062 50	54,000 00	" 36,000 00
Subway division.....	153,125 00		153,125 00	" 197,604 17
Federal income:				
Manhattan Ry. division.....				
Subway division.....	384,315 36	208,000 00	209,146 08	" 120,657 77
Excess profits — Federal:				
Manhattan Ry. division.....		258,000 00		
Subway division.....				" 823,380 74
Capital stock — Federal:				
Manhattan Ry. division.....		69,901 00	34,950 50	
Subway division.....				34,950 50
Total.....	" \$3,000,874 04	" \$3,134,156 90	\$2,925,468 98	" \$2,596,002 13

^a A. C., 54,727,427; D. C., 26,781,008.

^b In addition, taxes were charged as follows: Investment real estate, \$32,921.14; on real estate, to Fixed capital, \$3,636.32, to tenants, \$342.20.

^c Liability for taxes as accrued.

^d Of which \$206,690.52 is applicable to Manhattan Railway division and \$74,849.06 to Subway division.

^e From November 1, 1918; payable January 15, 1920.

^f From November 1, 1917; payable August 1, 1919 and 1920.

^g Of the amount shown for these taxes (Federal Excess Profits and Income), \$13,961.08 has been paid under protest and charged "Federal Tax Paid under Protest" and not to the Tax Liability Account.

^h Excludes taxes levied on non-operating real estate: Subway division, \$2,346; Manhattan division, \$8,643.66.

ⁱ Includes \$31,500 taxes (Manhattan Ry. Div., \$19,575; Subway Div., \$11,825) on bond interest assumed by respondent. Excludes \$10,807.04 charged to non-operating income.

Interborough Rapid Transit Company

Miscellaneous Rent Deductions.—Rents accrued for lease of road and equipment: Manhattan Ry. Co., \$6,043,945.35 (interest on bonds, guaranteed, \$1,808,945.35; dividends on stock guaranteed, \$4,200,000; cash, \$35,000). Paid during the year, \$6,032,799.25 (\$35,000 paid to lessor company; \$625.35 set aside for the amortization of debt discount and expense incurred through the issue of Manhattan Ry. Co. second mortgage bonds; remainder paid directly to individual bondholders and stockholders); Rapid Transit Ry., leased from the city of New York, \$2,413,637.70 (interest on city bonds, \$1,883,931.81; sinking fund on city bonds, \$529,705.89). Paid during the year, \$2,397,756.42.

Track and terminal privileges: Rental in the form of interest accrued on the cost of structure from bent No. 64 to the east side of Willis avenue payable to the New York, New Haven and Hartford Rd. Co., \$3,076.56; rental accrued to New York Central Rd. Co. for use of Putnam bridge line, \$19,250; rental on account of joint operation of Queensboro subway, \$176,559.80; rental on account of joint operation of Lexington avenue subway, \$154,339.74; total, \$353,226.10.

Miscellaneous: Ground rent of property at Division and Allen streets site of substation No. 5, \$3,500; site of substation No. 11, leased from city of New York, \$9,100; Harlem river, between 127th and 128th streets, \$3,000; 2 per cent on excess receipts from elevated express passenger station for the year ending June 30, 1919, over same period in 1916, \$26,845.19; total, \$41,445.19.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 and 1918 Reports.

Changes in Track during Year (Miles)

NAME OF ROAD OR BRANCH	INCREASE OR (D) DECREASE						
	1st track		2d track		3d to 5th tracks	Sidings and turnouts	Total
	Streets or public places	Private right of way	Streets or public places	Private right of way			
Manhattan Railway Co.:							
Elevated:							
Manhattan division.....					.04	.03	.07
Eighth avenue and 162d street connection.....	.04	.10	.04	.14		.02	.34
Subway:							
Eighth avenue and 162d street connection.....	.15	.12	.15	.14			.56
Rapid Transit Ry., Contract No. 3:							
Elevated:							
Lexington avenue and Jerome avenue line.....					.50	D .01	.49
Subway:							
149th street loop.....	.42	.13					.55
Lexington avenue and Jerome avenue line.....	5.23	.26	5.18	.26	10.69	1.03	22.65
Seventh avenue and Clark street line—subway.....	5.93	.08	6.11	.08	6.56	.92	19.68
Pelham Park line—Subway.....	3.05	.05	3.05	.05	2.87	.25	9.32
Atlantic avenue station—Subway.....					.25	.02	.27
Total.....	14.82	.74	14.53	.67	20.91	2.26	53.93

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Number of power houses, 2; substations, 23; repair shops, 5; service car houses, 7; office buildings, 2; passenger stations, 267; transfer points with respondent's own cars, 85; with cars of foreign companies, 12; total number of transfer points, all duplications eliminated, 80; miles of telephone line, 100.17; miles of wire, 15,132.23; miles of telegraph wire, 44; miles of emergency alarm wire, 1,013.84; miles of block signal wire, 303.62. Signal system: Electro-pneumatic block and interlocking.

Interborough Rapid Transit Company

OPERATING STATISTICS

Power.— See Table IV.

Car and Passenger Movement.— See Tables V-IX.

Accidents.— See Tables X and XI.

Employees and Wages.— See Table XII.

Operating Ratios.— See Table XV.

Officers.— President, Theodore P. Shonts; Vice-President and General Manager, Frank Hedley; Vice-President and General Purchasing Agent, D. W. Ross; Assistant to President, W. Leon Pepperman; Secretary, H. M. Fisher; Assistant Secretary, A. C. Wigren; Treasurer and Assistant Secretary, J. H. Campbell; Auditor, E. F. J. Gaynor; General Counsel, Richard Reid Rogers; Claim Agent, Thomas Gerehart; Chief Engineer, George H. Pegram; General Attorney, James L. Quackenbush.

Directors.— August Belmont, Edward J. Berwind, Morgan Belmont, Thomas De Witt Cuyler, H. M. Fisher, Harvey D. Gibson, Alexander J. Hemphill, Morgan J. O'Brien, W. Leon Pepperman, Daniel G. Reid, Theodore P. Shonts, F. de C. Sullivan, Guy E. Tripp, Cornelius Vanderbilt.

Main Business Office.— 165 Broadway, New York city.

Report verified by Frank Hedley, Vice-President and General Manager, October 7, 1919.

ADDENDUM

COST OF SUBWAY EQUIPMENT AS OF DECEMBER 31, 1918, AND JUNE 30, 1919

	Cost Dec. 31, 1918	Cost June 30, 1919
Power and substation real estate.....	\$1,310,403 52	\$1,310,403 52
Power station	3,249,772 24	3,249,772 24
Engines, boilers, machinery, etc., P. S.....	5,406,603 15	5,406,603 15
Sub-power stations	900,570 79	900,570 79
Tools & machinery, sub-power stations.....	1,696,341 27	1,696,574 72
Cables	2,971,856 72	2,969,039 06
Third rail and bonding running rails.....	642,220 97	642,220 97
Train inspection sheds	459,294 84	459,294 84
Telephone line	96,867 40	96,867 40
Cars	13,324,624 40	13,303,377 38
Tunnel lighting	130,619 72	130,619 72
Station lighting and equipment.....	576,570 34	596,086 73
Office furniture and fixtures	17,999 43	17,999 43
Lexox avenue shops and yards.....	139,074 36	139,074 36
Signals	1,324,044 24	1,324,044 24
Ventilation	125,947 28	125,947 28
Miscellaneous	627,385 66	627,385 60
Engineering	492,195 06	492,195 05
Van Cortlandt terminal.....	731,980 97	731,980 97

Total	\$34,223,352 33	\$34,250,037 49
-------------	-----------------	-----------------

Total fixed capital shown in the balance sheet of June 30, 1919, was. **\$192,462,966 82**

Subdivided as follows:

Subway equipment, shown above.....	\$34,250,037 49
Cost of leases	21,179,980 76
Contractor's expense account.....	1,302,817 11
Operating real estate not included in subway equipment	551,107 44
Bronx terminal	\$90,263 40
No. 58 Joralemon street	8,874 31
Van Cortlandt terminal	451,969 73

Contract No. 3.....	97,323,455 42
Construction	\$56,488,125 32
Equipment	40,835,330 10

Interborough Rapid Transit Company

COST OF SUBWAY EQUIPMENT AS OF DECEMBER 31, 1918, AND JUNE 30, 1919—Concluded
Manhattan third tracking..... \$20,680,928 32

Plant and structure \$20,390,703 85
 Equipment 190,224 47

Elevated extensions 11,834,265 76
 Plant and structure..... \$5,369,735 00
 Equipment 6,464,530 76

Manhattan power plant improvements..... 5,177,219 18
 Additions to company lines..... 220,853 93
 Office furniture and fixtures..... 42,294 91

KINGSBRIDGE RAILWAY COMPANY**LESSOR**

Incorporated January 26, 1898. The Third Avenue Railway Company owns all its capital stock and subscription rights, and operates its property.

Balance Sheet as of June 30, 1919.—Assets: "Fixed Capital, Dec. 31, 1908," \$2,262,445.68 (street railway land, \$4,575.71; intangible street railway capital, \$76,090.72; tangible street railway capital, \$2,181,779.25). Liabilities: Due Third Avenue Ry. Co. for construction advances, \$2,248,792.70; common stock, \$8,600; corporate surplus, \$5,052.98; total, \$2,262,445.68.

Contingent Liabilities.—Matured interest on 4 per cent note to Third Avenue Ry. Co. for \$2,248,792.70, which has never been paid nor set up on the respondent's books: Reported June 30, 1918, \$1,004,509.03; interest from July 1, 1918, to June 30, 1919, \$39,951.71; total, June 30, 1919, \$1,094,460.74.

Valuation of Property for Purposes of Taxation.—See Table XX.

Securities.—See 1917 Report.

Income Statement.—None. "The respondent accrues no rental from the lease of the road, the proposed lease to Third Avenue Ry. Co. not having received the approval of the Public Service Commission (see Case 780, Dec. 8, 1908). The respondent accrues [charges to income] no interest on its note to Third Avenue Railway Company."

Description of Road and Equipment.—See Table I; also 1917 Report.

Officers.—President, S. W. Huff; First Vice-President, E. A. Maher, Jr.; Second Vice-President, Leslie Sutherland; Secretary, W. C. Burrows; Assistant Secretary and Assistant Treasurer, J. F. Feely; Treasurer, A. D. Sage; Auditor, A. E. J. Tovey; General Counsel, A. T. Davison.

Directors.—Harry Bronner, Edward M. Burghard, George W. Davison, William A. Day, S. W. Huff, Adrian Iselin, Jr., John W. Platten, W. Emlen Roosevelt, Joseph H. Seaman.

Main Business Office. 2396 Third avenue, New York city.

Report verified by S. W. Huff, President, September 24, 1919.

LONG ISLAND ELECTRIC RAILWAY COMPANY

Incorporated March 5, 1894. Respondent's stock is held by the Interborough Rapid Transit Company and the Long Island Consolidated Electrical Companies (a subsidiary of the Long Island Railroad Company) in substantially equal portions.¹

Important Changes during the Year.—None. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1915	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$23,490 62	Cash	\$14,895 43	D \$13,595 20
4,357 50	Special deposits ²	4,405 38	47 83
1,132 99	Accounts receivable	495 28	D 637 71
70 83	Interest and dividends receivable.....	70 83	.....
2,355 65	Other current assets	3,309 60	953 95
12,134 60	Materials and supplies.....	20,584 48	7,449 88
5,112 50	City of New York corporate stock ³	5,112 50	.....
1,352,414 31	" Fixed Capital, Dec. 31, 1908 ".....	1,350,664 31	D 1,750 00
	Fixed capital installed since 1908:		
244,394 76	Tangible street railway capital.....	245,211 66	316 90
1,596,809 07	Total fixed capital—gross.....	1,595,875 97	D 933 10
105,795 75	Less accrued amortisation.....	115,595 21	D 9,799 54
1,491,013 32	Total fixed capital—net.....	1,480,280 76	D 10,732 56
6,308 46	Temporary advances to associated co's.....	19,269 89	12,961 43
3,616 96	Prepayments	6,189 98	2,573 02
<u>\$1,555,593 43</u>	<u>Total</u>	<u>\$1,554,614 12</u>	<u>D \$979 31</u>
	LIABILITIES SIDE		
\$4,115 95	Taxes accrued	\$4,649 04	\$533 09
151,241 59	Bills and accounts due assoc'd cos.....	187,270 80	36,029 21
4,299 61	Miscellaneous accounts payable.....	5,567 48	1,267 87
257,500 00	Interest accrued on funded debt.....	287,500 00	30,000 00
335 01	Due for wages and salaries.....	718 13	383 12
600,000 00	Mortgage bonds	600,000 00	.....
4,357 50	Reserve for outstanding bonds and coupons of New York and North Shore Ry. Co.....	4,405 38	47 88
600,000 00	Capital stock	600,000 00	.....
65,256 23	Corporate deficit	13,486 71	69,230 48
<u>\$1,555,593 43</u>	<u>Total</u>	<u>\$1,554,614 12</u>	<u>D \$979 31</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Description of Capital Withdrawn during Year.—Buildings and fixtures used in operation of road, \$1,750. For balances in accounts at beginning of year, see 1917 Report.

¹ See Documentary History, Annual Report, 1913, Vol. V, pages 593–603, and chart 2.

² See *Reserve*.

³ Par value, \$5,000; acquired June 30, 1914; due March 1, 1962; interest $4\frac{1}{4}$ per cent; cost, \$5,112.50 (income accrued, \$212.50); deposited with State Industrial Commission.

Long Island Electric Railway Company

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Grading				\$13,151 98
Ties				7,549 71
Rails, rail fastenings, and joints..				39,101 85
Special work				3,967 16
Track laying and surfacing.....				11,986 94
Paving				125,870 79
Roadway tools				435 51
Bridges, trestles, and culverts....				274 57
Interlocking and other signal ap- paratus	\$193 84			15,507 39
Telephone and telegraph lines....				275 66
Poles and fixtures.....	362 40			3,014 86
Distribution system				2,688 97
Shops and car-houses				963 28
Stations, waiting rooms, and miscel- laneous buildings				88 40
Substation equipment	260 66			533 42
Shop equipment				670 41
Revenue cars				6,384 72
Electric equipment of cars.....				2,406 98
Other rail equipment				730 97
Miscellaneous construction ex- penditures				9,289 18
Total	\$816 90			\$245,211 68

Advances to Associated Companies.—New York and Long Island Traction Co., \$19,206.38; New York and Queens County Ry. Co., \$63.51; total, \$19,269.89. No interest charged.

Prepayments.—Taxes, \$2,887.66; insurance, \$3,302.32; total, \$6,189.98.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owed to Associated Companies.—To Long Island R. R. Co., \$60,000; interest at 5 per cent, accrued and paid, \$3,000; to Interborough Rapid Transit Co., \$60,000; interest at 5 per cent, accrued and paid, \$3,000. On open account: To Long Island R. R. Co., \$48,922.71; to Interborough Rapid Transit Co., \$1,932.01; New York and Queens County Ry. Co., \$10,785.33; New York and Long Island Traction Co., \$5,630.75; total, \$187,270.80.

Taxes Accrued.—See schedule supporting Income Statement.

Reserves.—Accrued amortization of capital: Balance June 30, 1918, \$106,796.75; credited to reserve and charged to Depreciation of way and structures, \$6,425.09; credited to reserve and charged to Depreciation of equipment, \$4,199.37; credited to fixed capital, Dec. 31, 1908, and charged to reserve, \$825; credit balance, June 30, 1919, \$115,595.21.

For outstanding coupons of New York and North Shore Ry. Co., balance June 30, 1918, \$4,357.50; interest during year, \$47.88; credit balance, June 30, 1919, \$4,405.38.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$208,366 85	D \$4,894 80
Other operating revenues.....	28,920 59	1,033 59
Total operating revenue.....	\$237,287 44	D \$3,861 21

Long Island Electric Railway Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Operating expenses:		
Maintenance of way and structures.....	\$38,041 33	D \$3,387 02
Maintenance of equipment.....	38,041 33	D 3,387 02
Power	38,383 35	D 2,322 35
Operation of cars.....	100,212 36	28,061 92
Injuries to persons and property.....	22,109 54	9,195 65
Other general expenses	9,722 88	425 53
Total operating expenses.....	\$246,510 39	\$38,586 71
Taxes accrued	12,591 68	962 88
Total revenue deductions	\$259,102 57	\$39,539 59
Operating income	<i>Loss</i> \$21,815 13	D \$33,395 50
Non-operating income: Interest on corporate stock.....	212 50	
Gross income applicable to corporate and leased prop- erties	21,602 63	D 33,395 50
Deductions from gross income: Track and terminal privileges, \$10,374.85; hire of equipment \$428; interest on funded debt, \$30,000; other interest deductions, \$6,000....	46,802 85	D 96 69
Net corporate income	<i>Loss</i> \$68,405 48	D \$33,198 81
Deficit, June 30, 1918.....	66,256 23	
Express shed retired from service.....	825 00	
Deficit, June 30, 1919.....	\$135,486 71	

Operating Revenues.— For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges: Barron G. Collier, \$1,300.

Other car and station privileges: Gum and weighing machines, \$64.02.

Rent of land and buildings: Waiting room at Far Rockaway, \$225; at Washington and South streets, Jamaica, \$33.34.

Rent of equipment: New York and Long Island Traction Co., \$17.

Rent of tracks and terminals: Rental of tracks to New York and Long Island Traction Co. between Belmont Park and junction of Hempstead and Jamaica Turnpike and Washington and Fulton streets, Jamaica, \$7,000 and 10 cents per car mile, \$24,985.38; track rental for chartered cars, New York and Long Island Traction Co., \$3.70; total, \$24,989.08.

Operating Expenses.— For details, see Table XIV.

Depreciation.— For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. "Under date of July 22, 1914, this company filed with the Commission amended rule of depreciation which provides $4\frac{1}{2}$ cents per car mile for maintenance of way and structures and $4\frac{1}{2}$ cents per car mile for maintenance of equipment. Under this rule the company charged during the year to Depreciation of way and structures, \$6,425.09 and to Depreciation of equipment, \$4,199.37.

Power Bought or Sold

NAME OF COMPANY	Total number of kw.hrs. delivered	Average price per kw.hr. (cents)	Total amount	Amount credited to revenue	Amount debited or credited to (Cr.) to expense
<i>Power bought</i>					
Long Island R. R. Co., A. C.....	2,645,000	4 1.50	\$41,262 00	.....	\$41,262 00
Long Island R. R. Co., D. C.....	1,581,800	2.50	39,540 00	.....	39,540 00
New York & L. I. Trac. Co., D. C.	46,600	2.50	1,165 00	.....	1,165 00

* Plus 4 per cent line loss.

Long Island Electric Railway Company

Power Bought or Sold—Concluded

NAME OF COMPANY	Total number of kw.hrs. delivered	Average price per kw.hr. (cents)	Total amount	Amount credited to revenue	Amount debited or (Cr) credited to expense
<i>Power sold</i>					
New York & Queens Co. Ry. Co.,					
D. C.....	3,050	2.50	\$76 25	\$15 25	Cr. \$51 00
New York & L. I. Traction Co.,					
D. C.....	1,932,390	2.50	48,309 50	2,276 90	Cr. 46,032 60
Total				\$2,292 15	\$35,873 40

Joint Facilities.—With Brooklyn, Queens County & Suburban R. R. Co., pole attachments, \$10.50; with Nassau Electric R. R. Co., work on Liberty avenue, Brooklyn, \$68.09; total, \$78.59, charged to operating expenses.

Taxes

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Real estate	\$1,362 75	\$1,401 25	\$1,357 68	.....
Corporate real property	1,370 72	1,523 47	1,364 95	.....
Special franchise	6,374 80	4,075 00	3,939 14	.....
Franchise payments—local	2,776 89	2,946 41	2,776 89	.....
Gross earnings—state	2,413 56	2,375 05	2,413 56	.....
Capital stock—federal	270 50	270 50	270 50	.....
Total	\$14,569 22	\$12,591 68	\$12,123 72	.....

Miscellaneous Rent Deductions.—Track and terminal privileges: Track rental on Fulton street, Jamaica from Brooklyn, Queens County and Suburban R. R. Co., \$1,200; on Fulton street, Jamaica, from Brooklyn Heights R. R. Co., \$2,169.88; on Liberty avenue from Nassau Electric R. R. Co., \$300; on Rockaway road from New York and Long Island Traction Co., \$6,704.97; total, \$10,374.85.

Hire of equipment: From New York and Queens County Ry. Co., revenue cars at \$3 per day, and flat cars at \$1 per day, \$428.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. No change during year. For detailed description, including location and ownership, see 1917 Report.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Number of substations, 1; repair shops, 1; car-houses (storage and service), 1; office buildings, 1; passenger stations, 2; transfer points, to company's cars, 2. Miles of telephone line, 3.32 (3.03 miles twisted pair); telephone wire, 6.64, automatic block signals between Jamaica and Far Rockaway, and signals operated by lights.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President, C. L. Addison; Vice-President and General Manager, W. O. Wood; Secretary and Treasurer, Wm. F. Brown; General Auditor, F. J. Fell, Jr.; Auditor, Wm. Hartz; Counsel, J. L. Quackenbush; Claim Agent, A. J. Eaton.

Directors.—C. L. Addison, August Belmont, E. J. Berwind, A. J. County, Henry Tatnall, G. D. Dixon, T. P. Shonts, H. H. Vreeland, W. O. Wood.

Main Business Office.—7 and 9 Borden avenue, Long Island City, N. Y.

Report verified by W. O. Wood, Vice-President, September 30, 1919.

MANHATTAN AND QUEENS TRACTION CORPORATION

(OPERATED BY RECEIVERS)

Incorporated November 2, 1912. Frank J. Petura holds subscription rights to 192 shares of stock; while W. W. Lowe, F. H. Adler, H. B. Weaver, A. C. Hume, L. G. Coleman, R. F. Carbutt, C. B. Wedum and W. B. S. Winans hold subscription rights to one share each.

Important Changes during the Year.— Lease of car-barn from Thomson Hill Land and Improvement Co. renewed until July 1, 1920. W. W. Lowe resigned as General Manager, August 1, 1918, and B. Waller Duncan was appointed to succeed him, effective the same date. No new powers or franchises were acquired during the year.

BALANCE SHEET¹

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$22,352 57	Cash	\$14,477 27	D \$7,875 30
2,108 75	Accounts receivable	2,901 53	697 78
421 24	Interest and dividends receivable.....	440 29	19 05
1,100 00	Other current assets.....	500 00	D 600 00
15,503 10	Materials and supplies.....	21,539 59	6,036 49
38,000 00	Miscellaneous investments	38,000 00	.....
	Fixed capital installed since 1908:		
827 98	Street railway landed capital.....	827 98	.....
4,581 05	Intangible street railway capital ²	4,581 05	.....
26,396 91	Tangible street railway capital.....	34,217 74	7,820 83
132,794 63	Expenditures on construction under franchise of October 29, 1912.....	133,380 94	586 31
164,690 57	Total fixed capital.....	173,007 71	8,407 14
4,209 98	Construction in process.....		D 4,209 98
1,694 77	Prepayments	396 55	D 1,298 22
1,824,547 40	Suspense ³	1,824,547 40	.....
\$2,074,533 38	Total	\$2,075,710 34	\$1,176 96
	LIABILITIES SIDE		
\$38,466 55	Taxes accrued	\$48,337 87	\$9,871 32
1,201,943 61	Judgments unpaid	1,271,454 93	69,511 32
385,540 41	Miscellaneous bills payable.....	385,540 41	D 30,000 00
57,515 88	Miscellaneous accounts payable.....	58,399 22	883 34
18,696 17	Interest accrued on unfunded debt.....	42,176 25	23,480 08
13,218 38	Rent accrued for lease of road.....	33,524 25	19,306 87
866 01	Due for wages and salaries.....	2,829 00	1,962 99
500,086 40	Other unfunded debt.....	500,052 50	D 13 90
4,499 29	Casualties and insurance reserve.....	9,093 84	4,594 55
768 41	Other optional reserves	1,684 64	916 23
20,000 00	Installments paid in on subscription for stocks	20,000 00	.....
177,957 73	Corporate deficit	176,387 57	D 15,570 16
\$2,074,533 38	Total	\$2,075,710 34	\$1,176 96

¹ The receivers have taken over the accounts of the corporation.

² See note 3.

³ Respondent reports, without satisfactory explanation, under Intangible street railway capital, here transferred to suspense, an item of \$500,000, for "estimated promotion and development charges, cost of raising necessary capital beyond the interest charges thereon, to complete and equip the road as required by its franchise, and the losses during the construction and development period." For this and other items in Suspense, see Addendum to the abstract of the company's 1917 Report.

⁴ Investment liability notes.

⁵ Consists of amount payable to H. L. Doherty & Co., \$50,000; vouchers payable, \$3,399 22.

⁶ Of this amount, \$500,000 represents liability for "intangible capital." See note 3.

Manhattan and Queens Traction Corporation

Contingent Liabilities.—Estimated interest due on unpaid taxes to June 30, 1913, \$7,813.88; judgment on appeal, \$400.

Valuation of Property for Purposes of Taxation.—See Table XX.

Fixed Capital Installed since December 31, 1908

(A) On Lines Owned

ITEM	INSTALLED DURING YEAR			Total cost to June 30, 1919
	Original capital, additions and betterments	Renewals and replacements	Retired or withdrawn during year (deducted)	
Organization				\$1,732 00
Street railway franchises.....				1,150 90
Other intangible street railway capital				1,699 05
Right of way.....				586 75
Other street railway land.....				241 23
Roadway tools				93 90
General office buildings and fixtures				1,894 50
Shops and car-houses				552 01
Stations, waiting rooms, etc.....	\$15 00			963 53
Shop equipment	28 19			187 51
Revenue cars	7,765 20			19,175 16
Electric equipment of cars.....				4,950 66
Other rail equipment.....				3,751 31
Miscellaneous equipment	12 44			1,601 43
Engineering and superintendence..				225 97
Law expenditures during construction				10 00
Miscellaneous construction expenditures				811 70
Total	\$7,820 83			\$39,626 77

(B) Owned under Limited-Term Franchise*

Grading			\$6,485 92
Ballast			296 26
Ties			7,411 70
Rails, rail fastenings, and joints..			13,898 73
Special work			10,499 97
Track laying and surfacing.....			9,813 18
Paving	\$1,547 48		48,212 41
Bridges, trestles, and culverts....			1,005 22
Crossings, fences, and signs.....			39 41
Interlocking and other signal apparatus			166 43
Telephone and telegraph lines....			151 53
Poles and fixtures.....			7,783 30
Distribution system		\$1,265 35	7,496 03
Stations, waiting rooms, etc.....			207 33
Engineering and superintendence..			8,133 06
Injuries during construction.....	111 26	307 08	1,119 22
Interest during construction.....	500 00		6,245 27
Miscellaneous construction expenditures			4,415 02
Total	\$2,158 74	\$1,572 43	\$133,380 94

* See note 3.

* Consists of expenditures in connection with limited term franchise acquired from city of New York October 28, 1912.

Manhattan and Queens Traction Corporation

Expenditures on Important Projects.—Coke heaters installed, \$7,049.75.

Miscellaneous Investments.—Bound: City of New York corporate stock, \$36,250, whereof, \$15,000, 1962, at 4¼ per cent; \$13,250, 1940, at 3½ per cent; and \$8,000, 1960, at 4¼ per cent; total amount at which carried on books, \$35,000; interest accrued and received during year, \$1,441.25. Free: Third Liberty Loan bonds, par value, actual money cost to respondent, and amount at which carried on books, \$3,000; interest, at 4¼ per cent, accrued during year, \$127.50; received, \$108.45.

Materials and Supplies.—Rails, \$2,171.18; ties, \$812.98; electric line, \$1,556.22; miscellaneous roadway and track, \$1,179.24; car wheels and trucks, \$4,907.34; car body, \$1,958.11; electric motive, \$5,634.34; miscellaneous, \$3,320.30; total, \$21,539.59.

Prepayments.—Insurance, \$296.54; rents, \$66.67; other, \$33.34; total, \$396.55.

Suspense.—Organisation—application expenses for stock and bond issues (Case 1650), \$3,516.64; construction suspense, estimated values of property, *\$1,321,030.76; total, **\$1,324,547.40.

Securities.—None; \$20,000 receipts outstanding for instalments paid on capital stock.

Bills and Accounts Payable

NAME OF CREDITOR AND DESCRIPTION OF DEBT	Amount	INTEREST AT 6 PER CENT		
		Accrued during year	Paid during year	Accrued but not due
<i>Bills Payable</i>				
Investment liability notes ¹¹	\$385,540 41	\$21,872 14	.....	\$38,321 46
Notes "ourselves"	[10,000 00]	250 00	\$850 00	.....
Notes "ourselves"	[20,000 00]	¹² 500 00	1,500 00	.....
<i>Accounts Payable</i>				
H. L. Doherty & Co.....	50,000 00	3,007 94	.....	3,854 79
Total	\$415,540 41	\$25,630 08	\$2,150 00	\$42,176 25

Judgments Unpaid.—Gas and Electric Securities Co., \$1,158,522.84; interest accrued thereon, \$112,932.09.

Taxes Accrued.—See schedule supporting Income Statement.

Reserves

TITLE OF RESERVE	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
	June 30, 1918	during year	during year	June 30, 1919
Casualties and insurance.....	\$4,499 29	\$14,966 74	\$10,357 19	\$9,098 84
Special school tickets	368 24	654 92	582 36	440 90
Strip ticket sales.....	214 70	8,617 50	7,740 75	1,091 45
Employees' deposits	143 60	172 35	190 65	125 30
Employees' uniform account.....	8 75	281 50	285 25	5 00
Employees' Liberty Loan subscrip- tions	33 12	47 96	59 49	21 59

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$267,031 09	\$8,475 00
Other street railway operating revenues.....	3,119 03	D 1,254 56
Total operating revenue.....	\$270,150 12	\$7,220 44

* See Addendum to the abstract of the company's 1917 Report.

¹² Exclusive of \$500,000 transferred from Fixed capital. See note 3.

¹¹ Reported by respondent as in favor of "ourselves."

¹² Charged to interest during construction.

Manhattan and Queens Traction Corporation

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Operating expenses:		
Maintenance of way and structures.....	\$10,079 61	D \$11,630 45
Maintenance of equipment	24,331 11	D 128 13
Power purchased	51,257 63	D 3,074 78
Operation of cars.....	108,203 97	29,396 09
Injuries to persons and property.....	14,956 74	396 97
Traffic expenses	251 90	D 58 14
Other general expenses	23,078 03	2,390 13
Total operating expenses.....	\$232,153 34	\$17,302 21
Taxes accrued	12,456 83	544 31
Total revenue deductions	\$244,615 22	\$17,847 12
Operating income	\$25,534 90	D \$10,626 68
Non-operating income: Interest on bank balances, \$307.29; on City of New York corporate stock, \$1,441.25; on U. S. Third Liberty Loan bonds, \$127.50.....	1,876 04	152 28
Gross income applicable to corporate and leased prop- erties	\$27,410 94	D \$10,474 46
Deductions from gross income:		
Track and terminal privileges.....	19,493 12	2,020 73
Miscellaneous rent deductions.....	4,805 32	291 04
Interest on unfunded debt.....	94,641 40	1,907 92
Total income deductions.....	\$118,939 84	\$4,219 69
Net corporate income.....	<i>Loss</i> \$31,528 90	D \$14,694 09
CORPORATE DEFICIT		Amount
Deficit, June 30, 1918.....		\$177,047 73
Debit balance for year transferred from income.....		91,528 90
Christmas gratuities		298 52
Bad debts written off.....		398 25
Receivers' commissions		3,000 60
Closing job 1198, repairing prior to June 30, 1918.....		2,662 50
Adjustment of power charges in dispute prior to June 30, 1918.....		1,825 81
Advertising expenses prior to June 30, 1918.....		125 19
Total debits		\$276,886 90
Additions to surplus.....		499 23
Deficit, June 30, 1919.....		\$276,387 57

Operating Revenue.—For details, see Table XIII.

Operating Rents Receivable.—Advertising space in cars, \$2,817.11; rental of car body as lunch car, \$76.

Rent of tracks and terminals: Brooklyn, Queens County & Suburban R. Co., 385 feet of trackage on Camplon avenue, Jamaica, at 35 cents per foot of single track, \$119.44.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. The respondent has filed no rule to comply therewith, and makes no charges to the depreciation accounts.

Manhattan and Queens Traction Corporation

Power Bought and Exchanged

NAME OF COMPANY	Total number of kw. hrs. delivered	Average price per kw. hr. (cents)	Total amount debited or (Cr.) credited to expense
<i>Power bought</i>			
Long Island R. R. Co., D. C. ²⁴	8,000	9.73	\$778 37
New York & Queens Elec. L. & P. Co., D. C. ²⁵	2,648,482	1.87	49,656 84
Total	2,656,482	1.90	\$50,435 21
<i>Power exchanged</i>			
Brooklyn, Queens County & Sub. Rd. Co.....	N. R.	N. R.	\$320 06
N. Y. & Queens County Ry. Co.....	N. R.	N. R.	6 88
N. Y. & Queens County Ry. Co.....	N. R.	N. R.	Cr. 4 17
Total			\$323 47

Joint Facilities.—New York & Queens County Ry. Co., repairs of track and overhead on Queensboro bridge, divided on basis of car trips, net credit to expenses, \$181.71; Third Avenue Ry. Co., net charge to expenses, \$36.70.

Rents Payable Charged to Operating Expenses.—Office rooms in Queens Plaza Court Building, L. I. City, \$1,224.

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Special franchise	\$8,859 06	\$9,785 57	.....	²⁶ \$45,652 62
Gross earnings, state	2,670 31	2,670 31	\$2,585 56	.....
Total	\$11,529 37	\$12,456 88	\$2,585 56	\$45,652 62

Miscellaneous Rent Deductions.—Track and terminal privileges: Contract with City of New York for use of tracks, terminal loops and facilities of Queensboro Bridge across East River, from 59th street and Second avenue, Borough of Manhattan, to Bridge plaza at Jackson avenue, Borough of Queens, based on proportionate use, \$2,012.16; use of structure and approaches, 5 cents per round trip, \$3,736.15. Five per cent on gross earnings as per provisions of section 5, paragraph 1 of contract with the city, dated October 29, 1912, \$13,557.56.

Use of tracks of Brooklyn, Queens County & Suburban Rd. Co., on Jamaica avenue between Queens boulevard and Camplon avenue, at 35 cents per foot of single track, \$187.35.

Total track and terminal privileges, \$19,493.12.

Miscellaneous: Temporary car barn [Buckley street and Queens boulevard] L. I. City, \$2,200.32; car yard, Sutphin road and Arlington terrace, Jamaica, L. I., \$1,200; New York and Queens Electric Light & Power Co., feeder cables, Queensboro Bridge, \$1,200; minor rents, \$205; total, \$4,805.32.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 and 1918 Reports. No changes during year.

Cars.—See Table II.

Miscellaneous.—Repair shops, 1; car-houses, service, 2; telephone line and wire, 10.5 miles. Signal system, United States electric, type G-1, signal boxes with semaphore attachment; one manually operated signal over single track on Camplon avenue, Jamaica.

²⁴ Minimum charge per month, \$41.67.

²⁵ Current delivered and measured at Winfield crossing, L. I.

²⁶ Current delivered and measured at L. I. City and Jamaica.

²⁷ Exclusive of estimated interest accrued, \$7,813.88.

Manhattan and Queens Traction Corporation

OPERATING STATISTICS

Power.— See Table IV.

Car and Passenger Movement.— See Tables V to IX.

Accidents.— See Tables X and XI.

Employees and Wages.— See Table XII.

Operating Ratios.— See Table XV.

Officers.— Receivers, Arthur C. Hume and William R. Begg; President, W. W. Lowe; First Vice-President, H. B. Weaver; Second Vice-President, R. F. Carbutt; Secretary and Treasurer, Lindley G. Coleman; Assistant Secretary, Assistant Treasurer, and Auditor, F. H. Adler; General Counsel, Frueauff, Robinson & Sloan; Claim Agent, H. Schomber; General Manager, B. Waller Duncan; Superintendent of Transportation, W. M. Tillatson.

Directors.— W. W. Lowe, R. F. Carbutt, H. B. Weaver, A. C. Hume, F. H. Adler, Andrew Klefer, Chas. B. Wedum, F. J. Petura, L. G. Coleman.

Main Business Office.— Queens Plaza Court, Long Island City, N. Y.

Report verified by B. Waller Duncan, General Manager for the Receivers, October 18, 1919.

MANHATTAN BRIDGE THREE CENT LINE

Incorporated December 30, 1908. The principal stockholders, with the numbers of votes to which they were entitled on December 9, 1918, date of the last general meeting, were: A. D. Baird, F. N. Rowe, and A. McKinney, voting trustees, 2,281; M. Dean, 110; E. A. Ames, 100; M. Samuel & Sons, Inc., 100; estate of E. B. Tuttle, 100; estate of H. Roth, 100; A. L. J. Smith, 80; J. H. Hurley, 70; estate of J. Hull Browning, 60; Dudley Clarke, 60; James Sweeney, 60.

Important Changes during the Year.— Investments made during year: \$36,000 3rd Liberty Loan bonds, 4½ per cent, cost, \$34,539.30; \$5,000 4th Liberty Loan bonds, 4½ per cent, cost \$5,000; total cost, \$39,539.30. These bonds were disposed of during the year for \$39,458.33, the net loss being \$80.97. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$27,224 89	Cash	\$7,664 27	D \$19,560 62
2,958 57	Accounts receivable	4,202 59	1,243 96
913 56	Interest receivable	927 60	14 04
6,963 11	Materials and supplies	8,128 29	1,165 18
55,118 76	Miscellaneous investments	55,118 75	.....
	Fixed capital installed since 1908:		
66,503 63	Street railway land	66,503 63	.....
91,385 25	Intangible street railway capital	91,385 25	.....
262,768 08	Tangible street railway capital	292,967 48	20,219 40
480,656 96	Total fixed capital—gross	440,876 36	20,219 40
9,009 44	Less accrued amortisation of capital	11,583 31	1,913 87
479,967 53	Total fixed capital—net	429,293 05	18,305 53
8,943 71	Prepayments	1,556 61	D 2,386 10
11,673 47	Other suspense ¹	11,704 96	31 49
\$519,782 68	Total	\$518,696 08	D \$1,186 50
LIABILITIES SIDE			
\$14,101 74	Taxes accrued	\$16,216 78	\$2,115 04
1,782 47	Miscellaneous accounts payable	2,256 06	473 59
1,430 62	Due for wages and salaries	2,379 53	848 91
27,825 71	Sinking fund and other contractual reserves	35,457 87	7,632 16
450,000 00	Common stock	450,000 00	.....
24,642 04	Corporate surplus	12,388 84	D 12,256 20
\$519,782 58	Total	\$518,696 08	D \$1,186 50

¹ Includes \$151.22, 1918, and \$162.71, 1919, for accrued charges to be billed to the Brooklyn & North River Rd. Co.

Manhattan Bridge Three Cent Line*Contingent Liabilities.*—None.*Valuation of Property for Purposes of Taxation.*—See Table XX.

DETAILS OF ASSETS AND LIABILITIES
Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Organization				\$2,067 49
Street railway franchises				7,500 00
Other intangible street railway capital				81,817 76
Right of way				9,260 00
Other street railway land				57,243 63
Ties			\$32 59	2,817 06
Balls, rail fastenings, and joints ..			198 16	9,477 00
Special work		\$1,634 07	1,634 07	12,750 52
Track laying and surfacing		452 06	492 39	33,621 67
Paving				32,538 49
Crossings, fences, and signs				335 96
Telephone and telegraph lines				576 08
Poles and fixtures				2,629 47
Underground conduits				6,742 87
Transmission system				8,627 83
Distribution system				27,957 00
General office buildings and fixtures ..				1,468 82
Shops and car-houses	\$160 34			41,752 56
Stations, waiting rooms, and mis- cellaneous buildings				1,356 15
Shop equipment	11 93	45 82	45 82	694 02
Revenue cars	13,750 01	1,063 67	1,063 67	60,767 59
Electric equipment of cars	6,162 77	1,100 00	1,100 00	27,269 52
Other rail equipment			9 57	1,174 00
Miscellaneous equipment	415 00			584 35
Engineering and superintendence ..				6,213 06
Taxes during construction				645 10
Miscellaneous construction expendi- tures				2,988 32
Total	\$20,500 06	\$4,285 62	\$4,566 27	\$440,876 36

Expenditures on Important Projects.—Replacement of 2 passenger cars, including electric equipment: cars, \$14,803.63; electric equipment of cars, \$7,262.77.

Miscellaneous Investments.—Bound: City of New York stock, 4¼ per cent, 1960, par value, \$10,000, actual money cost and amount at which carried on books, \$10,118.75, deposited with the Comptroller of the City of New York under the terms of the franchise; income accrued during year, \$425. Held free: Title Guarantee & Trust Co., first mortgage bonds, 5 per cent, 1920, par value, cost, and amount at which carried on books, \$40,000, of which \$24,500 attaches to property at 1511 Sterling place, Brooklyn, owner, Israel Halpern, and \$15,500 to property at 225 Decatur street, Brooklyn, owner, Alice L. Vose; income accrued during year, \$2,000. U. S. Fourth Liberty loan bond, 4¼ per cent, 1938, par value, cost, and amount at which carried on books, \$5,000; income accrued during year, \$145.27.

Materials and Supplies.—Trolley and feed wire, \$590.90; steel and cast iron wheels, \$463.07; brake shoes, \$303.33; gears and pinions, \$775.12; sundries, \$4,480.87; scrap value of disused cars, \$1,500; total, \$8,128.29.

Manhattan Bridge Three Cent Line

Prepayments.— Taxes, \$1,027.59; insurance, \$522.43; other, \$6.59; total, \$1,556.61.

Suspense.— Disused cars, \$11,522.25.

Securities.— See Table XIX; also 1917 Report.

Taxes Accrued.— See schedule supporting Income Statement.

Reserves

TITLE OF RESERVE	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Accrued amortization of capital:				
P. S. C. cases 1550 and 1802 ²	\$27,825 71	\$7,632 16	.....	\$35,457 87
Depreciation of way and structures	3,240 00	1,440 00	\$2,066 13	2,593 87
Depreciation of equipment.....	6,429 44	2,560 00	.....	8,989 44

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$149,191 39	\$19,257 75
Other street railway operating revenues.....	3,919 39	D 572 69
Total operating revenues.....	\$153,110 78	\$18,685 06
Operating expenses:		
Maintenance of way and structures.....	\$4,583 41	D \$687 24
Maintenance of equipment.....	11,313 03	672 61
Power purchased	19,074 07	511 51
Operation of cars.....	62,804 17	21,333 09
Injuries to persons and property.....	1,179 25	750 96
Traffic expenses	15 00	D 55 83
Other general expenses.....	18,629 43	6,765 93
Total operating expenses.....	\$117,598 36	\$29,291 02
Taxes accrued	23,821 86	2,224 90
Total revenue deductions.....	\$141,420 22	\$31,515 92
Operating income	\$11,690 56	D \$12,830 86
Non-operating income: Miscellaneous rent revenues (108 Prince street, Brooklyn), \$144; interest on New York City corporate stock, \$425; on mortgages, \$2,000; on U. S. bonds, \$664.19; on bank balances, \$335.41; less non-operating revenue deductions (rent expenses, \$22.82; taxes, \$83.08), \$106.90	3,512 70	339 18
Gross income applicable to corporate and leased properties.....	\$15,203 26	D \$11,891 68
Deductions from gross income: Interest on accrued amortization of capital under cases 1550 and 1802.....	1,252 16	338 66
Net corporate income.....	\$13,951 10	D \$12,230 34
CORPORATE SURPLUS		Amount
Credit balance, June 30, 1918.....		\$24,642 04
Credit balance for year transferred from income.....		13,951 10
Additions to surplus: Portion of tax payable by the Brooklyn and North River Rd. Co., applicable to year		

² For the cost of the engineering and intangibles which will cease to have value, \$95,587.17; and for the amortization of the value of the company's property which will revert to the City of New York upon the expiration of the franchise, \$156,458.62.

Manhattan Bridge Three Cent Line

CORPORATE SURPLUS—Concluded		Amount
ended June 30, 1918, \$63.31; gain on purchase and re-sale of \$31,000 Third Liberty loan bonds, \$308.94.....		\$372 15
Total		\$38,965 29
Dividends of 1½ per cent quarterly on \$450,000 common stock	\$22,500 00	
Other deductions from surplus: Additional federal income tax applicable to year ended June 30, 1918, \$706.13; retirement of 2 passenger cars and electric equipment (less scrap value \$472.50), \$1,681.17; loss on purchase and re-sale of \$30,000 Third Liberty loan bonds, \$289.91; refund to Brooklyn and North River, due account of payments made from May 1, 1915, to June 30, 1918, \$1,166.98; miscellaneous, \$136.36	3,979 45	
Total		26,479 45
Surplus, June 30, 1919.....		\$12,386 84

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising revenue: Contract with Charles W. Mulford, \$50 per car per annum plus 50 per cent of the net profits, less the \$50 per car per annum, \$600.

Rent of equipment: Contract with the Brooklyn and North River Rd. Co. for use of rotary converter in Edison power station and snow-sweeper; charges made on a ton-mile basis, \$207.84.

Rent of tracks and terminals: Contract with the Brooklyn and North River Rd. Co. for the use of tracks and overhead line on Flatbush avenue extension, Brooklyn; charge made on a ton-mile basis, \$3,111.55.

Operating Expenses.—For details, see Table XIV.

Depreciation or Amortization.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts.

Depreciation: In accordance with the provisions of the eighth resolution in Case No. 1902, dated October 11, 1916, the company filed on November 24, 1916, a rule of depreciation, effective April 1, 1916, providing for an annual charge of \$4,000, of which 36 per cent applied to depreciation of way and structures and 64 per cent to depreciation of equipment. Under the above rule, \$1,440 was debited to depreciation of way and structures and \$2,560 was debited to depreciation of equipment.

Amortization: The respondent has made credits for accrued amortization in accordance with the Commission's orders in capitalization cases 1550 and 1902, requiring that the company create and maintain a fund to amortize the property that under the terms of the franchise will revert to the city, and the cost of the intangibles that will cease to have value upon its expiration, July 10, 1937. Up to June 30, 1919, the capital expenditures approved and ordered to be amortized totaled \$252,046.79, whereof \$156,458.62 represents property on public streets revertible to the city, and \$95,587.17 engineering and intangibles that will have no value upon the expiration of the franchise. The amortization provisions required by these orders aggregate \$6,330 to be set aside annually plus 4½ per cent on all prior payments or accretions. In compliance therewith, the company has, up to June 30, 1919, reserved \$35,457.87, crediting a special account under Accrued amortization of capital and concurrently charging operating expenses (General amortization) with the principal sum, and deductions from gross income with the interest required. Under its contract for the joint use of track, etc., the Brooklyn and North River Rd. Co. is chargeable with a proportion of this amortization; its payments on this account totaled \$7,611.44, as of June 30, 1919.

Power Bought and Sold.—Bought: From the Brooklyn Edison Co. 1,847,943 kw.hrs. D. C., at an average price of 1.322 cents per kw.hr., \$24,432.23; annual charge by the Brooklyn Edison Co. for maintenance and operation of the company's rotary con-

Manhattan Bridge Three Cent Line

verter, \$1,200; total \$25,632.23. Sold: The Brooklyn and North River Rd. Co. 473,069 kw. hrs. D. C., at an average price of 1,321 cents per kw. hr., \$6,250.47; proportion of annual charge for maintenance and operation of rotary converter, \$307.69; total, \$6,558.16. Respondent's charge to operating expenses—power purchased, \$19,074.07—being the net of the totals for purchases and sales.

Joint Facilities.—Charges to the Brooklyn and North River Rd. Co., based on proportion of ton-mileage on Flatbush avenue extension, credited to the following accounts: Rent of equipment (rotary and snow sweeper), \$307.84; rent of tracks and terminals (tracks overhead line, etc.), \$3,111.55; joint way and structures Cr., \$3,596.53; maintaining joint equipment (rotary and snow-sweeper) Cr., \$208.97; power purchased, \$6,558.16; joint operation of cars Cr. (switchmen), \$678.70; joint general expenses Cr. amortization of property in streets, \$1,263.29; insurance, organization, and engineering, \$914.06; taxes (special franchise, \$718.84; City of New York, \$99.27; state franchise, \$20.38; federal income tax, \$228.26), \$1,087.35; total for year under joint arrangement, \$17,496.34.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Real estate ^a	\$1,856 40	\$1,851 23	\$1,856 40	.....
Special franchise	3,350 54	* 2,622 30	3,350 54	.....
Personal property	1,109 20	1,152 26	1,109 20	.....
Use of terminals	2,707 37	2,919 96	^b	.....
Bridge tolls	5,214 20	5,378 15	5,214 20	.....
Gross earnings—city	7,038 75	* 7,414 62	7,038 75	.....
Dividends—state		135 00		.....
Gross earnings—state	1,344 26	^c 1,496 78	1,344 26	.....
Income—federal	1,722 98	^d 740 65	861 34	.....
Capital stock—federal	191 00	191 00	48 50	.....
Total	\$24,534 40	\$23,904 94	\$20,823 19	.....

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road, see Table I. For detailed description, including location and ownership, see 1917 Report.

Changes in track during the year: Length of spur track was decreased .056 mile by removal of track from storage yard.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Telephone System.—Respondent owns and operates 2,108 miles of private telephone line.

Miscellaneous.—Repair shop, 1; service car house, 1; office building, 1; passenger stations, 3.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X–XI.

^a Includes taxes on 108 Prince street, Brooklyn, \$83.06 charged to non-operating income, \$83.30 levied and paid.

^b Excludes \$718.84, chargeable to Brooklyn and North River Rd. Co. under joint arrangement.

^c Through an amendment to its franchise, there was established a credit of \$7,051.93 with the City of New York which the respondent carries as Prepaid taxes. From this sum there was deducted (in lieu of cash payment) \$1,526.80 in 1917, \$1,790.16 in 1918, and \$2,707.37 in 1919, being the charges accrued during these years respectively, for the use of terminals.

^d Excludes \$93.06 chargeable to Brooklyn and North River Rd. Co. under joint arrangement.

^e Excludes \$18.62, chargeable to Brooklyn and North River Rd. Co. under joint arrangement.

^f Excludes \$706.13, proportion applicable to year ended June 30, 1918, and \$204.99 chargeable to Brooklyn and North River under joint arrangement.

Manhattan Bridge Three Cent Line

Employees and Wages.— See Table XII.

Operating Ratios.— See Table XV.

Officers.— President, Frederick W. Rowe; First Vice-President, Frederick D. MacKay; Second Vice-President, Chas. Jerome Edwards; Secretary, Walter Hammitt; Treasurer, Edward T. Horwill; Auditor, J. Lee Nicholson & Co.; General Counsel, Latson & Tambllyn; General Superintendent, Arthur Porter.

Directors.— Andrew D. Baird, John C. Brackenridge, Walter Hammitt, Edward T. Horwill, Chas. J. Edwards, Simon J. Harding, Stanley P. Jadwin, William F. New, C. C. Tompkins, Thos. P. Peters, Frederick W. Rowe, Frank H. Tyler, Alexander McKinney, Frederick D. MacKay, and George Wm. Rasch.

Main Business Office.— 333 Gold street, Brooklyn, N. Y.

Report verified by Edward T. Horwill, Treasurer, September 23, 1919.

MANHATTAN RAILWAY COMPANY

LEASE

Incorporated [December 29] 1875. Leased to Interborough Rapid Transit Company, its present operator, for a 999-year term expiring November 1, 2874.¹

Terms of Lease.— See 1917 Report.

The ten principal stockholders,² with the number of votes to which they were entitled on June 30, 1919, were as follows: Estate of Jay Gould, 81,301; Henry J. Cammann, 22,890; General Education Board, 14,514; M. Olivia Sage Estate, 12,700; Bertram Cutler, 11,410; University of Chicago, 11,000; J. M. Amory & Son, 10,000; Rockefeller Foundation, 10,000; Harry P. Fish, 7,142; C. W. McQuoid & Co., 6,886.

Important Changes during the Year.— There were bought for investment United States government certificates of indebtedness, dated May 1, 1919, due October 7, 1919, \$25,000; and for reinvestment U. S. Fourth Liberty Loan bonds, 4¼'s, dated October 24, 1918, due October 15, 1938, \$100,000. A mortgage of \$15,000 was assigned to the Interborough Rapid Transit Co., lessee. [For physical changes, see report of lessee].

Alfred Skitt was elected President, April 7, 1919, vice Edgar L. Marston, resigned. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
	ASSETS SIDE		
\$39,099 31	Cash	\$43,958 72	\$4,859 41
1,523 37	Other special deposits.....	1,523 37	
.....	Bills receivable—time	4,000 00	4,000 00
22,485 88	Accounts receivable	11,058 67 D	11,427 21
58 90	Interest and dividends receivable....	62 50	3 70
\$7,105 70	Other current assets.....	" D	\$7,105 70
70,273 06	Total	67,664 78 D	2,608 28

¹ [For corporate history, see (1) Investigation by the Hepburn Committee of 1875; (2) by the Assembly Judiciary Committee of 1882 (conduct of Ward and Westbrook in case of New York v. Manhattan Railway Co.); (3) Investigation by P. S. C. in 1907 of Interborough—Metropolitan Co.; (4) Case 572, application to issue bonds in 1908, and (5) Documentary History, Annual Report for 1913, Vol. V, pp. 646-667.] For brief sketch, see Addendum to 1917 Abstract.

² There is also outstanding scrip aggregating one share, which has no voting power.

³ Includes \$400 petty cash, shown in 1918 under other current assets. See note 1.

⁴ Represents cost to respondent of \$6,000 of Manhattan Railway consolidated mortgage bonds and Manhattan Railway convertible bond scrip, together with \$400 of petty cash.

⁵ The cost, \$7,061.52, of reacquired securities, viz., \$7,000 Consolidated Mortgage Bonds and \$476.98 on Convertible Bond Scrip, is shown in 1919 as a deduction from Funded debt.

⁶ Actual increase, \$355.82; see note 5.

THE MARINE RAILWAY COMPANY

Organized February 27, 1878. On August 30, 1916, the Manhattan Beach Company, which had controlled the respondent through ownership of the stock, transferred the control to the Manhattan Beach Estates, which retransferred it May, 1918, to the Manhattan Beach Park, Inc., 31 Nassau street, New York city.

BALANCE SHEET

June 30, 1918		ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$64 90	Cash		\$594 20	\$529 30
5,202 03	Accounts receivable		10,533 23	5,331 20
5,483 50	Street railway land (right of way).....		5,483 50	
<u>\$10,750 43</u>	Total		<u>\$16,610 93</u>	<u>\$5,860 50</u>
LIABILITIES SIDE				
\$37 56	Taxes accrued			D \$37 56
43,992 18	Miscellaneous accounts payable.....		¹ \$49,390 24	5,898 05
50,000 00	Common stock		50,000 00	
83,279 31	Corporate deficit		83,279 31	
<u>\$10,750 43</u>	Total		<u>\$16,610 93</u>	<u>\$5,860 50</u>

Contingent Liabilities.—None.

Securities.—See Table XIX; also 1917 Report.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues—transportation of passengers.....	\$9,515 35	\$4,815 30
Operating expenses: Maintenance of equipment, \$4,336.53; power, \$2,912.80; operation of cars, \$5,605.24; general, \$1,125.42	13,979 99	2,009 25
Taxes accrued		D 27 94
Gross income applicable to corporate and leased proper- ties	<i>Loss</i> \$4,464 64	\$2,833 99
Deduction from gross income: Rent of tracks, etc., Long Island Rd. Co.....	1,300 00	100 00
Net corporate income	<i>Loss</i> \$5,764 64	\$2,733 99
Deficit, June 30, 1918.....	83,279 31	
Total	\$89,043 95	
Credit, contribution of Manhattan Beach Estates.....	5,764 64	
Deficit, June 30, 1919.....	<u>\$83,279 31</u>	

Operating Expenses.—For details, see Table XIV.

Power Bought.—See Table IV.

Description of Road and Equipment.—Trackage: For length of road and track, see Table I. For description, including location and ownership, see 1917 Report.

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

¹ Consists of Manhattan Beach H. & L. Co., \$38,096.15; Manhattan Beach Special, \$3,179.98; Edison Electric Ill. Co., \$2,875.70; Manhattan Beach Park, Inc., \$2,625.04; Manhattan Beach Bathing Co., \$1,223.42; minor items, \$1,889.95.

The Marine Railway Company

Accidents.— See Tables X and XI.

Employees and Wages.— See Table XII.

Operating Ratios.— See Table XV.

Officers.— President, Joseph P. Day; Vice-President, Frederick Cook; Secretary, William L. Sayers; Treasurer, H. S. Sayers; Assistant Treasurer, T. C. Horton; General Superintendent, Austin T. Wright.

Directors.— Frederick Cook, H. U. Armstrong, William L. Sayers, Joseph P. Day, H. S. Sayers, Thomas C. Horton.

Main Business Office.— 31 Nassau street, New York city.

Report verified by William L. Sayers, Secretary, March 1, 1920.

MID-CROSTOWN RAILWAY COMPANY, INC.

Incorporated February 14, 1912. The company is controlled by Third Avenue Railway Company, which acquired all of its capital stock on April 17, 1914, the purchase having been authorized by the Commission in an order dated January 23, 1914 (Case No. 1714).

Important Changes during the Year.— Track mileage was increased by 0.029 mlie. See Changes in track during year. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$10,292 27	Cash	\$3,313 52	D \$6,973 75
1,370 61	Special deposits—to pay interest and taxes.	1,687 96	317 35
70 70	Interest receivable	70 83	13
5,000 00	Miscellaneous investments	5,000 00	.....
	Fixed capital installed since 1908:		
25,751 15	Street railway land.....	25,751 15	.....
7,000 00	Intangible street railway capital.....	7,000 00	.....
127,747 52	Tangible street railway capital.....	128,312 33	564 81
160,498 67	Total fixed capital—gross.....	161,063 48	564 81
6,187 88	Less accrued amortization.....	6,187 88	.....
154,310 79	Total fixed capital—net.....	154,875 60	564 81
Cr. 11 00	Prepayments	25 30	36 30
<u>\$171,033 37</u>	Total	<u>\$164,978 21</u>	<u>D \$6,055 16</u>
LIABILITIES SIDE			
\$2,563 59	Taxes accrued	\$2,290 24	D \$283 35
172,451 53	Working advances due associated co's.....	199,372 02	26,920 49
468 44	Miscellaneous accounts payable.....	473 10	4 66
528 37	Due for wages and salaries.....	202 76	D 325 61
.....	Casualties and insurance reserve.....	404 21	404 21
150,000 00	Common stock	150,000 00	.....
154,978 56	Corporate deficit	157,754 12	32,775 56
<u>\$171,033 37</u>	Total	<u>\$164,978 21</u>	<u>D \$6,055 16</u>

Contingent Liabilities.— None.

Valuation of Property for Purposes of Taxation.— See Table XX.

336 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Mid-Crosstown Railway Company, Inc.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Organization				\$2,000 00
Other intangible street railway capital				5,000 00
Right of way				25,751 15
Grading	\$194 71			11,249 74
Ties				2,668 77
Rails, rail fastenings, and joints				25,905 93
Special work				22,466 93
Underground construction				13 25
Track laying and surfacing	36 47			6,544 48
Paving	231 04			54,222 79
Distribution system				12 26
Engineering and superintendence	102 59			228 08
Interest during construction				2,000 00
Miscellaneous construction expenditures				1,800 00
Total	\$564 81			\$161,063 48

Miscellaneous Investments.—City of New York, 4¼ per cent 1964 stock; par value of amount held, actual money cost to respondent and amount at which carried on books, \$5,000. Income accrued during year, \$212.50. This stock is on deposit with the State Industrial Commission.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owed to Associated Companies.—On open account: Third Avenue Ry. Co., \$143,040.97; Forty-Second Street, Manhattanville and St. Nicholas Avenue Ry. Co., \$23,135.58; Dry Dock, East Broadway & Battery Rd. Co., \$26,644.23; Belt Line Ry. Corp., \$4,835.57; Union Ry. Co., \$1,698.96; Yonkers Rd. Co., \$16.71; total, \$199,372.02.

Reserves.—Accrued amortization of capital: No change during year; balance, June 30, 1919, \$6,187.83.

Casualties and insurance: Amount expended for injuries and damages, \$237.17; 7 per cent transportation revenue reserved, \$641.38; balance, June 30, 1919, \$404.21.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Passenger revenues	\$36,106 10	D \$12,889 50
Advertising privileges	675 00	D 180 20
Total operating revenue	\$36,781 10	D \$13,069 70
Operating expenses:		
Maintenance of way and structures	\$8,471 64	D \$2,291 38
Maintenance of equipment	7,813 82	D 1,233 41
Power	7,373 75	D 7,583 28
Operation of cars	25,968 72	D 7,358 50
Injuries to persons and property	3,037 52	D 1,809 49
Other general expenses	2,176 92	556 83
Total operating expenses	\$54,742 37	D \$19,719 23
Taxes accrued	2,749 30	D 712 75
Total revenue deductions	\$57,491 67	D \$20,431 98

Mid-Croestown Railway Company, Inc.

INCOME STATEMENT—*Concluded*

	Net amount for year	Increase or (D) decrease
Operating income	<i>Loss</i> \$20,710 57	\$7,362 28
Non-operating income—interest.....	344 85	D 79
Gross income applicable to corporate and leased prop- erties	<i>Loss</i> \$30,235 72	\$7,361 49
Deductions from gross income: Hire of equipment, \$12,- 325.50; miscellaneous rent deductions, \$38.....	12,413 50	D 814 50
Net corporate income.....	<i>Loss</i> \$32,779 22	\$8,176 99
Deficit, June 30, 1918.....	154,978 56	
Adjustment, prepaid rents 1918—credit.....	3 66	
Deficit, June 30, 1919	\$187,754 12	

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges: Income accrued during year from proportion of advertising contract made by the Third Avenue Ry. Co. with the New York City Car Advertising Co., \$675.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. For the company's procedure in 1919, see *Depreciation* in the abstract of the Third Avenue Ry. Co.'s report.

Power Purchased.—From Third Avenue Ry. Co., 268,700 kw.hrs. A. C., at 1.29 cent per kw.hr., \$3,466.46.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Special franchise ¹	\$1,564 84			
Gross earnings—city	2,523 83	\$2,080 85	\$2,523 82	
Gross earnings—state	490 83	368 95	490 83	
Personal property		349 50		² \$466 00
Total	\$4,597 49	\$3,749 30	\$3,083 65	\$466 00

Miscellaneous Rent Deductions.—Hire of equipment: From Forty-second Street, Manhattanville & St. Nicholas Avenue Ry. Co., 10 revenue cars at \$1.50 per day, \$5.475; from Dry Dock, East Broadway & Battery Rd. Co., a varying number of cars, at \$1.50 per day, \$6,850.50; total, \$12,325.50.

Miscellaneous: From Department of Docks and Ferries, trackage rights at West 24th street and North river, \$38.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

Changes in track during year: Addition of connecting curve at Tenth avenue and 28th street, 0.007 mile; installation of crossover south of 30th street, 0.012 mile; total increase in track, 0.029 mile.

Cars.—See Table II.

Miscellaneous.—Number of transfer points, 7 (all with associated companies).

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

¹Gross levy exceeded by the deductions. No final liability.

²Carried as liability but in dispute. Excludes accrued interest, \$35.33.

Mid-Crosstown Railway Company, Inc.

Officers.—President, S. W. Huff; First Vice-President and General Manager, E. A. Maher, Jr.; Second Vice-President, L. Sutherland; Secretary, W. C. Burrows; Assistant Secretary and Assistant Treasurer, J. F. Feely; Treasurer, A. D. Sage; Auditor, A. E. J. Tovey; General Counsel, A. T. Davison; Claim Agent, J. W. Yenson; Superintendent of Transportation, W. E. Thompson; General Purchasing Agent, C. Witzel.

Directors.—H. Bronner, E. M. Burghard, Geo. W. Davison, S. W. Huff, A. Iselin, Jr., J. W. Platten, W. E. Roosevelt, J. H. Seaman, A. S. Webb.

Main Business Office.—2396 Third avenue, New York city.

Report verified by S. W. Huff, President, September 24, 1919.

THE NASSAU ELECTRIC RAILROAD COMPANY

Incorporated March 13, 1893. Stock control of respondent is held by the Brooklyn Rapid Transit Co., through the purchase, on February 15, 1899, of a majority of the preferred and common stocks.

Important Changes during the Year.—Length of track owned and operated was decreased 2.05 miles. See changes of track during the year.

For agreements concerning transportation of letter carriers and compensation therefor, see abstract of the Brooklyn Heights Rd. Co.

Permits were received from the Department of Plant and Structures, City of New York, extending from time to time the operation of cars on Williamsburg bridge, from October 1, 1918 to November 30, 1919.

Contracts were made with J. G. Brill Co., dated January 2 and 27, 1919, for the construction of 18 center entrance, semi-steel passenger trailer car bodies and 19 center entrance, semi-steel passenger trailer car bodies and trucks.

A track modifying agreement, dated May 1, 1919, was made with South Brooklyn Ry. Co. concerning trackage facilities between Second avenue and 39th street ferry house.

On May 22, 1919, a modification was made in the agreement with the B. S. & H. B. Car Advertising Co., Inc., for advertising privileges for six months.

No new powers or franchises were acquired during the year.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$51,398 04	Cash	\$302,416 21	\$251,018 17
261,748 82	Special deposits	54,466 75	D 207,281 57
28,422 28	Bills receivable from Brooklyn & North River Rd. Co., demand	32,664 79	4,242 51
106,079 88	Accounts receivable	115,819 67	9,739 79
10,401 30	Interest and dividends receivable	15,064 17	4,662 87
12,504 50	Stocks of associated companies	12,504 50	.....
1,761,000 00	Funded debt of associated companies	1,761,000 00	.....
20,929 38	Securities of non-associated companies	20,929 33	.....
114,490 20	Certificates in Brooklyn Rapid Transit insur- ance reserve fund	114,490 30	.....
9,215 36	Brooklyn Rapid Transit Co., notes	9,215 36	.....
31,656,784 18	" Fixed Capital, Dec. 31, 1908 "	31,586,709 40	D 70,074 78
	Fixed capital installed since 1908:		
157,604 34	Street railway land	178,078 08	20,473 74
2,973,777 59	Tangible street railway capital	3,073,155 65	99,378 09
34,788,166 08	Total fixed capital—gross	34,837,943 13	49,777 05
54,946 37	Less accrued amortization		D 54,946 37
34,733,219 71	Total fixed capital—net	34,837,943 13	104,723 42
570,000 00	Advances to Brooklyn Rapid Transit Co.	580,000 00	10,000 00

The Nassau Electric Railroad Company

BALANCE SHEET—Concluded

June 30, 1918	ASSETS SIDE—Concluded	June 30, 1919	Increase or (D) decrease
\$18,975 44	Prepayments	\$44,862 74	\$25,887 30
.....	Amortisation of capital suspense.....	379,485 24	379,485 24
5,787 84	Other suspense	15,322 27	9,534 43
<u>\$37,704,172 25</u>	Total	<u>\$38,296,174 41</u>	<u>\$592,002 16</u>
LIABILITIES SIDE			
Unfunded debt:			
\$123,445 85	Taxes accrued	\$210,900 55	\$87,454 70
371,922 99	Due associated companies.....	806,480 00	434,557 01
250,000 00	Miscellaneous bills payable.....	175,000 00	D 75,000 00
71,889 68	Miscellaneous accounts payable.....	106,175 94	34,286 26
293,212 50	Interest accrued on funded debt.....	306,052 52	12,840 00
958 34	Interest accrued on unfunded debt.....	364,364 60	363,406 26
318 87	Due for wages and salaries.....	458 77	139 90
Funded and other long-term debt:			
14,749,927 50	Mortgage bonds	14,749,927 50	.....
6,047,187 85	Certificates of indebtedness.....	6,047,187 85	.....
Reserves:			
4,607 40	Sinking fund and other contractual re- serves	5,265 60	658 20
123,333 05	Casualties and insurance reserves.....	123,098 83	D 234 22
4,208 11	Other optional reserves.....	263,239 53	219,031 42
286,233 58	Suspense credit balances.....	10,296 67	D 275,936 91
15,000,000 00	Capital stock	15,000,000 00	.....
336,926 53	Corporate surplus ¹	127,726 07	D 209,200 46
<u>\$37,704,172 25</u>	Total	<u>\$38,296,174 41</u>	<u>\$592,002 16</u>

Contingent Liabilities.—Disputed franchise taxes of 1907, and accrued interest, \$186,945.99; disputed franchise taxes of 1916, 1917, and 1918, and accrued interest, \$67,239.09; disputed taxes on land and improvements, 1917, and accrued interest, \$13,097.81; judgments on appeal, \$38,015.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

“Fixed Capital, December 31, 1908”—Description of Capital Withdrawn during Year.—Cost of road and equipment: Removal of the following: feeders from 15th street between Hamilton and Third avenues, \$577.03; poles from New Utrecht avenue between 39th street and Ninth avenue, \$628; one No. 2 trolley pole from Bergen street near Troy avenue, \$28; cables from underground conduit Atlantic avenue between Third and Fourth avenues, \$700.86; two telegraph wires West End line, between Bath avenue and West End line, \$665.89. Demolition of car body, \$1,200. Sale of strip of land on west side West 12th street West End terminal, \$4,000. Improvements on property between Neptune avenue and New York & Coney Island right of way discarded, \$62,175. Total, \$70,074.78. [For balances in accounts at beginning of year, see 1917 and 1918 Reports.]

¹ On June 30, 1919, the cumulative dividends on the preferred stock were \$650,000 in arrears.

The Nassau Electric Railroad Company

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Right of way.....	\$20,172 77			\$23,722 29
Other street railway land.....	300 97			84,355 79
Grading				11,773 20
Ballast				965 41
Ties	352 07			27,875 94
Rails, rail fastenings, and joints..	1,202 28			103,622 15
Special work	1,063 24			35,422 95
Track laying and surfacing.....	1,255 19			124,480 27
Paving	5,066 15			291,102 04
Roadway tools				1,061 99
Bridges, trestles, and culverts....	6 02			57,357 28
Crossings, fences, and signs.....				1,356 13
Interlocking and other signal apparatus	1,063 00			8,370 23
Telephone and telegraph lines....	2 55			76 06
Poles and fixtures.....	630 91			17,581 96
Underground conduits				18,927 26
Transmission system				10,024 65
Distribution system	2,129 90			155,119 09
Power plant buildings.....				247 39
Shops and carhouses.....	21,065 58			35,588 09
Stations, waiting rooms, and miscellaneous buildings	208 63			14,768 25
Substation equipment				690 14
Shop equipment				1,804 41
Revenue cars	52,343 20			1,419,700 14
Electric equipment of cars.....	9,538 33			711,572 73
Other rail equipment.....	3,461 04			19,614 45
Miscellaneous equipment				2,198 03
Injuries during construction.....				17 00
Taxes during construction.....				1,716 71
Miscellaneous construction expenditures				162 00
Total	\$119,851 83			\$3,251,233 73

Expenditures on Important Projects.—Land, on Bay 37th street, from 36th street to Cropsey avenue, \$11,784.76; on 24th avenue, from Stillwell avenue to Cropsey avenue, \$5,612.44; rolled steel wheels substituted for castiron wheels on car trucks, \$3,314.36; installed buffer shields on 400 surface passenger cars, \$5,163.67; enclosed space for car storage under West End terminal, \$17,948.44; installed overhead work, etc., in proposed new car storage house in West End terminal, \$5,365.93; constructed vestibules, including prepayment fare provisions, etc., on passenger cars, \$44,371.88.

Miscellaneous Investments

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
<i>Stocks of associated companies</i>				
Free:				
The Brooklyn & North River Rd. Co.	\$12,500 00	\$12,504 50	\$12,504 50	.....

The Nassau Electric Railroad Company

Miscellaneous Investments—Concluded

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
<i>Funded debt of associated co's</i>				
Free:				
B. R. T. 4's, 2002.....	396,000 00	}	\$1,761,000 00	\$70,440 00
Bound:				
B. R. T. 4's, 2002.....	*1,336,000 00			
<i>Securities of non-associated co's</i>				
Bound:				
City of N. Y. 4's, 1969.....	*1,000 00	\$1,000 00	1,000 00	40 00
City of N. Y. 4's, 1967.....	*500 00	501 88	501 88	20 00
City of N. Y. 4½'s, 1960.....	*19,000 00	19,427 50	19,427 50	807 50
<i>Miscellaneous investments</i>				
Free:				
B. R. T. 6% participation certificates in insurance reserve fund	114,490 20	—	114,490 20	*3,434 71
B. R. T. 5% demand notes.....	9,215 36	9,215 36	9,215 36	*480 76
Total	\$1,917,706 56	—	\$1,918,139 44	\$75,202 97

Advances to Associated Companies.^a—Brooklyn Rapid Transit Co.: Amount at beginning of year \$570,000; advanced during year, \$100,000; reimbursed during year, \$90,000; balance June 30, 1919, \$580,000; interest accrued during year at 5 per cent, \$27,330.84; received, \$22,736.13. Brooklyn and North River Rd. Co.: Amount at beginning of year, * \$28,422.28; advanced during year, \$4,242.51; balance June 30, 1919,* \$32,664.79; interest accrued during year at 6 per cent, \$1,904.06; received, \$769.97.

Special Deposits.—Coupon, \$38,130; Eighth Avenue guarantee deposit, \$2,500; Hamilton Trust Co., trustee, Nassau Electric Rd. Co., first mortgage, \$3,541.07; Central Trust Co., trustee, Atlantic Avenue Rd. Co., improvement mortgage, \$257.25; sinking fund uninvested, American Surety Co., \$10,033.43; total, \$54,466.75.

Prepayments.—Taxes, \$9,130; insurance, \$17,232.06; pay roll suspense, \$18,406.52; minor, \$94.16; total, \$44,862.74.

^a Accepted in lieu of Nassau Electric Rd. Co., 1st consolidated bonds, like amount, \$29,000; accepted in lieu of \$650,000 Sea Beach Ry. Co. stock, and \$35,400 Coney Island and Gravesend Ry. stock, \$700,000; accepted in lieu of Nassau Electric Rd. Co. 1st consolidated bonds issued to retire \$250,000 Brooklyn, Bath and West End Rd. Co. bonds, \$250,000; accepted in lieu of Nassau Electric Rd. Co. 1st consolidated bonds issued to retire \$730,000 Atlantic Avenue 1st mortgage bonds, \$730,000; accepted in lieu of Nassau Electric Rd. Co. 1st consolidated bonds issued to retire \$52,000 Brooklyn, Bath and West End 2d mortgage bonds, \$52,000; total, \$1,761,000.

^b Hypothecated as security to Nassau Electric Rd. Co. consolidated mortgage bonds, dated June 30, 1898, and deposited with Guaranty Trust Co., trustee, \$700,000; deposited with the Central Union Trust Co., trustee (in lieu of \$22,000 Sea Beach Ry. consolidated mortgage bonds matured September 1, 1916) pursuant to agreement of January 13, 1914, releasing certain lands covered by Atlantic Avenue Rd. Co. improvement mortgage, \$25,000; deposited with City of New York under Livingston street and Lafayette Avenue franchise, \$15,000; deposited with Mechanics Bank and Peoples Trust Co. as collateral to loans aggregating \$175,000, \$625,000; total bond, \$1,365,000.

^c Deposited with City of New York under Fourth Avenue loop and Georgia Avenue extension franchises.

^d Deposited with State Industrial Commission to secure liability under Workmen's Compensation Act.

^e Credited to insurance expense account.

^f Credited to Employer's Liability reserve.

^g In addition, there are included in the balance sheet under Accounts receivable amounts due from associated companies as follows: Brooklyn Rapid Transit Co., interest on 1st ref. G. M. bonds, \$36,230; Brooklyn and North River Rd. Co., transfers, power, etc., furnished, \$19,926.41; Brooklyn Heights Rd. Co., \$6,879.54; Brooklyn, Queens County and Suburban Rd. Co., \$1,410; Coney Island and Gravesend Ry. Co., \$147.09; New York Consolidated Rd. Co., \$1,415.55; South Brooklyn Ry. Co., \$3,346.29; Brooklyn Rapid Transit Co., \$346.33; Coney Island and Brooklyn Rd. Co., \$243.09; total, \$68,924.35.

^h Shown on the balance sheet as Bills receivable—due on demand.

342 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Nassau Electric Railroad Company

Securities.— See Table XIX; also 1917 Report.

Due Associated Companies.— Certificates of indebtedness¹⁰ payable on demand and bearing 6 per cent interest, owned by the Brooklyn Rapid Transit Co.: Outstanding June 30, 1919, \$6,047,187.85; interest accrued during year, \$362,831.27.

Open account, on which no interest is charged: South Brooklyn Ry. Co., \$1,494.72; Brooklyn, Queens County and Suburban Rd. Co., \$9,042.26; Brooklyn Heights Rd. Co., \$19,910.47; Brooklyn Rapid Transit Co., \$773,032.55; total, \$806,480.

Miscellaneous Bills Payable.— Mechanics Bank, \$75,000; Peoples Trust Co., \$100,000; total, \$175,000.¹¹

TITLE OF RESERVE	Reserves			
	Credit balance June 30, 1918	Credits during year	Debits during year	Credit, balance June 30, 1919
Accrued amortization of capital..	\$54,946 37	.....	\$2434,431 61	Dr. \$379,485 24
Contingent	2,441 18	\$219,031 42	.....	221,472 60
Sinking fund (for amortization of 52 bonds issued to retire Brook- lyn, Bath & W. E. bonds).....	4,607 40	658 20	.....	5,265 50
Fire insurance	114,490 20	.....	.....	114,490 20
Employer's Liability	8,842 85	460 76	694 98	8,608 63
Special	41,766 93	.....	.....	41,766 93

Suspense Credit Balances.— Opening New Utrecht avenue, \$9,297.52; Ft. Hamilton avenue West End line fire, \$624.58; miscellaneous non-operating revenue, \$134.53; minor items, \$240.04; total, \$10,296.67.

INCOME STATEMENT

[The excerpts from the various operating agreements of the companies in the Brooklyn Rapid Transit system on pp. 573-581 in the 1917 Report should be consulted for a clearer understanding of the operating data given in this abstract.]

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$4,853,379 26	\$153,907 29
Other street railway operating revenues.....	82,379 57	6,863 93
Total operating revenue.....	\$4,965,758 83	\$160,771 22
Operating expenses:		
Maintenance of way and structures.....	\$463,857 28	D \$32,319 66
Maintenance of equipment.....	366,925 09	D 25,293 18
Power purchased	801,535 84	141,978 91
Operation of cars.....	2,006,708 47	440,546 58
Injuries to persons and property.....	281,917 19	39,526 86
Traffic expenses .....	.....	D 23 04
Other general expenses.....	144,741 62	16,063 22
Total operating expenses.....	\$4,070,685 49	\$590,499 69
Taxes accrued	187,735 87	D 4,702 78
Total revenue deductions.....	\$4,258,421 36	\$675,796 91

¹⁰ The property covered by certificates of indebtedness is held in trust by the Nassau Electric Rd. Co. for the payment of said certificates.

¹¹ Account redemption of \$250,000 Brooklyn, Bath and West End first mortgage series "B," matured April 1, 1917.

¹² Includes \$903.04 on account of fixed capital retirements.

The Nassau Electric Railroad Company

INCOME STATEMENT—Concluded

	Net amount for year	Increase or (D) decrease
Operating income	\$707,337 47	D \$415,025 69
Non-operating income: Rent from lease of road and equip- ment, \$60,100; miscellaneous rent revenues, \$30,919.89; interest revenues, \$104,692.59 (interest on investments, \$71,768.26; on advances to Brooklyn Rapid Transit Co., \$27,320.84; on demand notes of Brooklyn & N. R. Rd. Co., \$1,904.06; on bank balances, \$3,699.43; miscellaneous non-operating revenues, \$15.82; less non-operating revenue deductions, \$13,811.41.....	211,916 89	D 8,809 02
Gross income applicable to corporate and leased proper- ties	\$919,254 36	D \$423,834 71
Deductions from gross income:		
Interest on funded debt.....	\$622,370 00	..
Other interest (on certificates of indebtedness, \$362,- \$31.27; City of New York, collector of assessments and arrears, \$27.07; City of New York, on assessments, \$3.82; City of New York, on water rates, \$8.93; on bills payable to Mechanics Bank and Peoples Trust Co., \$13,699.99)	376,571 08	\$87,118 13
Rent deductions (hire of equipment, \$2,734.77; for lease of other road and equipment, \$83,971.04; track and terminal privileges, \$34,567.42; miscellaneous, \$120.50). Sinking fund accruals	120,393 73 658 20	D 133,665 64
Other contractual deductions.....	8,290 16	5,621 46
Total income deductions.....	\$1,128,283 17	D \$40,931 05
Net corporate income	Loss \$209,023 81	D \$382,903 66
CORPORATE SURPLUS		
Surplus, June 30, 1918.....		Amount \$335,926 53
Other additions to surplus: Jury fees returned, \$6; earnest money received in connection with sale of property, 37th street and Thir- teenth avenue, \$500.....		506 00
Total		\$337,432 53
Debit balance for year transferred from income.....	\$209,023 81	
Amortization elsewhere unprovided for.....	677 65	
Total deductions		209,706 46
Surplus, June 30, 1919.....		\$127,726 07

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges: Broadway Subway & Home Boroughs Car Advertising Co., Inc., \$43,537.12.

Other car and station privileges: Broadway Subway & Home Boroughs Car Advertising Co., Inc., \$19,891.96; commission for telephone pay stations, \$28.20; total, \$19,920.06.

Rent of land and buildings: Broadway Subway & Home Boroughs Car Advertising Co., Inc., Concessions at West End terminal, Coney Island, \$9,261.38; Brooklyn Borough Gas Co., crossings, \$5.25; Flatbush Gas Co., attachments, \$14; Kings County Lighting, crossings, \$1.22; New York Telephone Co., attachments and crossings, \$27.25; total, \$9,308.10.

The Nassau Electric Railroad Company

Rent of equipment: South Brooklyn Ry. Co., per diem charges, \$48.75.

Rent of tracks and terminals: The Brooklyn Heights Rd. Co. (Livingston-Lafayette line), \$5,087.12; the Coney Island & Brooklyn Rd. Co., trackage, \$1,417.15; South Brooklyn Ry. Co., freight trackage, \$3,060.12; total, \$9,564.39.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts.

Under date of September 1, 1916, the company filed with the Commission amended rules of depreciation, effective August 1, 1916, which provide 3.045 cents per car-mile for maintenance of way and structures and 2.383 cents per car-mile for maintenance of equipment. Under the above rule, \$12,301.71 was credited to depreciation of way and structures, and \$421,224.76 was credited to depreciation of equipment.

Power Purchased.—From Transit Development Co. and Brooklyn Rapid Transit Co., 51,162,909 kw.hrs. (calculated on monthly car mileage); average price per kw.hr., 1.5686 cents; total price, \$801,535.84 (charged to operating expenses).

Joint Facilities.—Brooklyn, Queens County & Suburban Rd. Co., 24 per cent of cost of operating Broadway ferry shuttle service, \$6,812.50, charged to operation of cars; proportion of Transit Development Co.'s and Brooklyn Rapid Transit Co.'s charge to Coney Island & Gravesend Ry. Co. for shop facilities, etc., \$764.20, credited to maintenance of equipment.

Rents Payable Charged to Operating Expenses.—Rest room, part first floor, 964 Rockaway avenue, \$112; starter's office, Central avenue near Cooper street, \$39.96; sand box, 155 Rogers avenue, \$10; total, \$221.96; charged to operation of cars. Office rent, 86 Clinton street, payable to the Brooklyn Heights Rd. Co., lessee of the Brooklyn City Rd. Co., \$4,000; charged to general and miscellaneous expenses. Total rent payable, charged to operating expenses, \$4,221.96.

Taxes

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land	\$9,445 90	\$9,109 48	\$815 00	12 \$34,981 22
Improvements on land.....	13,726 94	498 33		
Corporate real estate.....	21,830 00	21,354 25		21,360 40
Special franchise	125,778 71	45,289 47		14 338,100 69
City, on earnings.....	37,006 98	35,496 80		
Brooklyn bridge tolls.....	9,233 82	9,233 82		
Williamsburg bridge tolls.....	1,515 00	1,515 00	50,372 16	
Car license	9,960 00	10,730 00		
State franchise or gross earnings.	51,914 87	51,914 86	50,306 96	
Federal special excise.....	1,290 50	2,593 85	15 1,290 50	
Total	\$281,701 72	16 \$187,735 87	\$111,785 62	17 \$394,452 31

Rents Accrued from Lease of Road and Equipment.—From the Long Island Rd. Co. [for use of line from eastern terminus of Jamaica to Flatbush avenue; date of lease, March 26, 1877, expires June 1, 1976 (originally granted by the Atlantic Avenue Rd. Co. of Brooklyn, transferred to the Nassau Electric Rd. Co. by lease of March 4, 1896, and merger of January 26, 1899)¹²], \$60,000; New York Municipal Ry. Corp., right of way near Surf avenue, between avenue "Y" and right of way of New York & Coney Island Rd. \$100; total, \$60,100.

Miscellaneous Rent Revenues.—From storage at 37th street and Thirteenth avenue, \$799.96; at 37th street and Church avenue, \$900; at 39th street power station,

¹² Of which \$11,533.80 is disputed but included in tax liability.

¹³ Consists of taxes disputed for the year 1907, \$102,661.60; first half of 1916, \$8,589.44; first half of 1917, \$14,100.97; also, 1918 taxes, \$131,800.12, and first half of 1919, \$81,448.55; total, \$338,100.69.

¹⁴ Paid under protest.

¹⁵ In addition, \$13,747.87 was charged to non-operating income.

¹⁶ Exclusive of accrued interest, \$99,341.75.

¹⁷ From the company's 1913 Report.

The Nassau Electric Railroad Company

\$4,800; at Third avenue power station, \$2,750; the Brooklyn Heights Rd. Co., 72 cars, \$36,280; Brooklyn, Queens County & Suburban Rd. Co., 47 cars, \$17,155; Coney Island & Gravesend Ry. Co., 10 cars, \$1,765; South Brooklyn Ry. Co., cars over Prospect Park & Coney Island Rd., \$3,823.26; minor rental items, \$2,587.57; total, \$60,919.89.

Miscellaneous Rent Deductions.—Track and terminal privileges: The Brooklyn Heights Rd. Co., \$26,709.19 (proportion of payment to City of New York for track and terminal, Williamsburg bridge, \$174.40; trackage privileges, \$26,534.79); Brooklyn, Queens County & Suburban Rd. Co., trackage privileges, \$5,963.24; South Brooklyn Ry. Co., 39th street ferry terminal, \$74.99; Long Island Rd. Co., property, Ocean avenue and avenue "Z," \$900; City of New York, siding, Washington and High streets, \$500. Hire of equipment: The Brooklyn Heights Rd. Co., 24 per cent rental of cars of local railroad on Brooklyn bridge, \$2,734.77; total, \$37,302.19.

Rents accrued for lease of other road and equipment: Brooklyn, Queens County & Suburban Rd. Co., 35 per cent of 40 per cent of gross revenue of Ralph-Rockaway line, \$52,971.04.

Sinking Fund Accruals.—Charged to income during year, \$658.30 for amortization of 53 first consolidated mortgage 4 per cent bonds issued by respondent to retire Brooklyn, Bath & West End bonds which matured June 1, 1911. Total sinking fund \$26,000, to be accumulated by January 1, 1951, per order of Public Service Commission, No. 1343, July 28, 1911.

Other Contractual Deductions from Gross Income.—Normal income tax on bond interest assumed, \$7,829.40; interest on Employer's Liability reserve investment, credited to reserve, \$460.76; total, \$8,290.16.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

Changes in track during year: *Increases*, sidings and turnouts on Atlantic avenue from South Ferry to Washington avenue, .05 mile; private right of way, 81st street to Bath avenue, first track, .003 mile, second track, .003 mile; private right of way, from N. Y. & C. I. R. R. to Surf avenue, first and second track, .036 mile each, and decrease of sidings, .020 mile; net, .052 mile. *Decreases*, Bath avenue from Fourteenth avenue to Bay 35th street and Twenty-fourth avenue, first track on private right of way, .073 mile, second track on private right of way, .073 mile; Fifth avenue from Atlantic avenue to Fourth avenue, sidings and turnouts, .126 mile; New Utrecht avenue, 39th street to 81st street, first and second tracks on private right of way, .128 mile each; South 8th st., from Kent avenue to Broadway, first track, .012 mile, second track, .009 mile; private right of way from Bay 35th street and Twenty-fourth avenue to Stillwell avenue, first and second track, .720 mile each sidings and turnouts, .113 mile; Stillwell avenue, from Avenue "Y" to N. Y. & C. I. R. R., on private right of way, first and second track, .028 mile each; total net decrease, 2.060 miles.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Power house and substation (leased to Brooklyn Rapid Transit Co.); repair shops, 2; car-houses: storage, 4; service, 4; passenger stations, 18; miles of telephone line, 0.393, of wire, 0.786; miles of signal line, 0.396, of wire, 0.406; miles of spare line, 0.913, of wire, 1.885 [signal system interlocking, mechanical]; transfer points all duplications eliminated, 157.

OPERATING STATISTICS

Power.—See Table IV

Car and Passenger Movement.—See Tables V-IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

* See this note on preceding page.

The Nassau Electric Railroad Company

Officers.—President, T. S. Williams; Vice-Presidents, C. D. Meneely, J. J. Dempsey; Secretary, J. H. Bennington; Assistant Secretary, H. R. Potts; Treasurer, C. D. Meneely; Assistant Treasurer, F. S. Richards; Comptroller, Howard Abel; General Counsel, G. D. Yeomans; Claim Agent, I. Isaacsen; Purchasing Agent, L. Van Cott.

Directors.—T. S. Williams, N. F. Brady, G. D. Yeomans, C. D. Meneely, F. D. Tuttle, F. S. Flower, J. H. Hallock, William Siebert, W. S. Benedict.

Main Business Office.—85 Clinton street, Brooklyn, N. Y.

Report verified by C. D. Meneely, Vice-President and Treasurer, September 27, 1919.

THE NEW YORK AND CONEY ISLAND RAILROAD COMPANY**LESSOR**

Incorporated February 5, 1879. Stock control is held by the South Brooklyn Railway Company, a subsidiary of the Brooklyn Rapid Transit Company.

For terms of lease, see 1917 Report.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$5,014 99	Cash	\$825 28	D \$4,189 71
6,500 00	Bills receivable—due on demand ¹		D 6,500 00
964 87	Accounts with Prospect Park & Coney Island R. R. Co.....	5,964 87	5,000 00
66 80	Interest receivable ²		D 66 80
100,019 02	" Fixed Capital, Dec. 31, 1908 ".....	100,019 02	
<u>\$112,565 68</u>	Total	<u>\$106,809 17</u>	<u>D \$5,756 51</u>
LIABILITIES SIDE			
\$100,000 00	Common stock	\$100,000 00	
12,565 68	Corporate surplus	6,809 17	D \$5,756 51
<u>\$112,565 68</u>	Total	<u>\$106,809 17</u>	<u>D \$5,756 51</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Securities.—See Table XIX and 1917 Report.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Rents accrued from lease of road and equipment.....	\$10,000 00	
Interest revenue	243 49	D \$1,307 81
Net corporate income	<u>\$10,243 49</u>	<u>D \$1,307 81</u>
Surplus, June 30, 1918.....		Amount \$12,565 68
Balance for year transferred from income.....		10,243 49
Total credits		<u>\$22,809 17</u>
Deductions—dividends, 16 per cent on \$100,000 common stock.....		16,000 00
Surplus, June 30, 1919		<u>\$6,809 17</u>

¹ Note of Brooklyn Rapid Transit Co., interest at 5 per cent.

² Interest on B. R. T. note (see note 1).

The New York and Coney Island Railroad Company

Description of Road.—Road owned extends from Culver depot, Coney Island, to Coney Island [Norton's] Point, about 2.41 miles.

Officers.—President, T. S. Williams; Vice-President and Treasurer, C. D. Meneely; Secretary, J. H. Bennington; Assistant Secretary, H. R. Potts; Assistant Treasurer, T. S. Richards; Comptroller, Howard Abel; General Counsel, G. D. Yeomans.

Directors.—T. S. Williams, C. D. Meneely, G. D. Yeomans, C. L. Woody, A. M. Williams, J. H. Bennington.

Main Business Office.—85 Clinton street, Brooklyn, N. Y.

Report verified by C. D. Meneely, Vice-President and Treasurer, September 27, 1919.

NEW YORK AND HARLEM RAILROAD COMPANY**LEASE**

Incorporated by special act April 25, 1831. The city street line, extending from the postoffice, New York city, to the new Madison Avenue bridge, was leased on June 11, 1896, to the Metropolitan Street Railway Company for a period of 999 years. The latter company, through reorganization, was succeeded on January 1, 1912, by the New York Railways Company, the present operator of the property.

Respondent is controlled by The New York Central Railroad Company, through ownership of a majority of its capital stock.

For terms of lease, see 1917 Report.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
	ASSETS SIDE		
\$125,480 10	Cash	\$9,896 74	D \$115,584 36
	Accounts receivable	465,596 01	465,596 06
2,862 50	Interest and dividends receivable.....	2,862 50	
	Miscellaneous investments:		
184,238 14	Funded debt of associated companies.....	184,238 14	
53,297 89	Securities of non-associated companies.....	53,297 89	
138,433 64	Real estate	138,433 64	
	"Fixed Capital, Dec. 31, 1908"		
30,061,093 36	Cost of road.....	20,061,093 36	
1,167,996 20	Real estate	1,167,996 20	
21,229,089 56	Total fixed capital.....	21,229,089 56	
1,443,015 00	Deferred assets ¹	1,443,015 00	
<u>\$23,176,416 83</u>	Total	<u>\$23,526,428 53</u>	<u>\$350,011 70</u>
	LIABILITIES SIDE		
	Taxes accrued	\$872 63	\$872 63
	Miscellaneous bills payable.....	10,000 00	10,000 00
	Miscellaneous accounts payable.....	132,515 56	132,515 56
\$7,266 01	Other unfunded debt.....	² 7,274 01	18 00
12,000,000 00	Funded debt—mortgage bonds.....	12,000,000 00	
10,000,000 00	Capital stock	10,000,000 00	
1,169,160 82	Corporate surplus	1,375,786 33	206,605 51
<u>\$23,176,416 83</u>	Total	<u>\$23,526,428 53</u>	<u>\$350,011 70</u>

¹ Comprises the value of property conveyed to the lessees at the time of the lease as follows: New York Central Rd. Co., lessee of steam lines, \$1,103,900 (equipment, \$1,031,900; tools, machinery, and fixtures, \$32,000; materials and supplies, \$40,000); New York Railways Co., lessee of city street lines, \$339,115 (equipment, \$322,418.44; materials and supplies, \$16,696.36).

² Consists of unclaimed interest on matured debt certificates, \$164.11; unclaimed dividends on stock, \$2,484.90; matured debt certificates never presented for redemption, \$4,625.

New York and Harlem Railroad Company

Contingent Liabilities.—None.*Valuation of Property for Purposes of Taxation.*—See Table XX.*Miscellaneous Investments (Free).*—See 1918 Report.*Securities.*—See Table XIX and 1917 Report.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Non-operating revenues:		
Rent from lease of road and equipment ^a	\$1,822,500 00	
Miscellaneous rent revenues ^a	1,700 00	
Interest revenues (on bonds owned, \$9,450; on bank bal- ances, \$1,465.56)	10,915 56	D \$656 65
Dividend revenues	2,000 00	
Total non-operating revenues.....	\$1,837,115 56	D \$656 65
Non-operating revenue deductions: Taxes on real estate, income and excess profits, \$5,234.43; administration ex- penses, \$5,275.70	10,510 13	2,248 98
Gross income applicable to corporate and leased properties.	\$1,826,605 43	D \$2,905 63
Income deductions—Interest on funded debt ^a	420,000 00	
Net corporate income.....	\$1,406,605 43	D \$2,905 63
CORPORATE SURPLUS		
Surplus, June 30, 1918.....		Amount \$1,169,160 82
Balance transferred from income.....		1,406,605 43
Other additions to surplus.....		08
Total credits		\$2,575,766 33
Dividend of 12 per cent on \$1,343,960 preferred stock.....	* \$161,374 00	
Dividend of 12 per cent on \$5,666,060 common stock.....	* 1,033,728 00	
Total deductions		1,200,000 00
Surplus, June 30, 1919.....		\$1,375,766 33

Description of Road and Equipment.—See Table I; also 1917 Report.*Officers.*—President, William K. Vanderbilt; First Vice-President, William K. Vanderbilt, Jr.; Secretary, Dwight W. Pardee; Treasurer, Milton S. Barger.*Directors.*—William K. Vanderbilt, Frederick W. Vanderbilt, Chauncey M. Depew, William K. Vanderbilt, Jr., Harold S. Vanderbilt, William Rockefeller, Walter P. Bliss, George F. Baker, J. Pierpont Morgan, Robert S. Lovett, Ogden Mills, Milton S. Barger, Henry A. Stahl.*Main Business Office.*—Grand Central Terminal, New York city.

Report verified by M. S. Barger, Treasurer, September 24, 1919.

^a Consists of \$1,420,000 rent of steam line (not taken on respondent's books, being paid directly to security holders by lessee) and \$402,500 rent of the city street line.^a Rent on unimproved real estate at 134th and 135th streets.^a Not taken on respondent's books, see note 3.^a Includes 10 per cent dividend not taken on company's books, the same being paid directly to security holders by lessee.

THE NEW YORK AND LONG ISLAND TRACTION COMPANY

Incorporated February 10, 1899.

Joint stock control of respondent was acquired on June 19, 1906, by the Interborough Rapid Transit Company and the Long Island Consolidated Electrical Companies, a subsidiary of The Long Island Railroad Company.¹

Important Changes during the Year.—Increase in sidings of 0.07 mile. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$39,707 48	Cash		\$26,994 58	D \$13,722 90
1,753 81	Accounts receivable		1,025 83	D 727 98
113 33	Interest and dividends receivable.....		113 33	
4,946 00	Other current assets.....		6,847 95	1,901 95
31,258 22	Materials and supplies.....		26,429 25	D 5,828 97
8,191 25	Miscellaneous investments		8,191 25	
1,263,085 13	"Fixed Capital, Dec. 31, 1906".....		2,263,085 13	
	Fixed capital installed since 1906:			
10,070 39	Street railway land.....		10,070 39	
4 00	Intangible street railway capital.....		4 00	
148,392 82	Tangible street railway capital.....		155,518 19	6,625 37
2,427,052 34	Total fixed capital—gross.....		2,433,677 71	6,625 37
232,736 86	Less accrued amortisation.....		249,911 82	D 2,885 04
2,174,315 48	Total fixed capital—net.....		2,183,765 89	9,450 41
554 62	Advances to associated companies.....		5,901 24	5,346 62
4,236 22	Prepayments		2,597 96	D 1,648 26
\$2,265,076 41	Total		\$2,259,787 28	D \$5,289 13
		LIABILITIES SIDE		
\$12,005 18	Taxes accrued		\$15,288 76	\$2,683 58
32,732 11	Due associated companies.....		35,482 19	2,700 08
10,329 72	Miscellaneous accounts payable.....		11,362 77	1,033 05
97,500 00	Interest accrued on funded debt.....		120,000 00	22,500 00
524 90	Due for wages and salaries.....		1,249 52	724 62
1,000,000 00	Mortgage bonds		1,000,000 00	
1,000,000 00	Capital stock		1,000,000 00	
111,334 50	Corporate surplus		76,404 04	D 34,930 46
\$2,265,076 41	Total		\$2,259,787 28	D \$5,289 13

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1906."—No change during year. See 1917 Report.

Fixed Capital Installed since December 31, 1906

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Intangible street railway capital...				\$4 00
Street railway land.....				10,070 39
Grading	\$51 41			606 14
Ballast				3,002 51

¹ From documents on file with the Commission.

The New York and Long Island Traction Company

Fixed Capital Installed since December 31, 1908—Concluded

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Ties	\$140 89			\$1,066 75
Rails, rail fastenings, and joints..	156 25			2,811 00
Special work	2,508 00			8,438 51
Track laying and surfacing.....	206 28			1,669 79
Paving	303 38			33,269 12
Roadway tools	2,889 45			3,741 58
Bridges, trestles, and culverts.....				814 21
Crossings, fences, and signs.....				4 55
Interlocking and other signal apparatus				6,428 29
Telephone and telegraph lines.....	2 18			865 53
Poles and fixtures.....	28 48			242 42
Transmission system				76 98
Distribution system	56 94			9,336 22
Shops and car-houses.....				2,388 09
Stations, waiting rooms and misc. bldgs.	141 86			296 65
Furnaces, boilers, and accessories..				596 85
Power plant electric equipment....				238 22
Substation equipment	140 17			4,815 65
Shop equipment				1,643 77
Revenue cars				33,287 77
Electric equipment of cars.....				40,708 46
Other rail equipment.....				167 25
Miscellaneous construction expenditures				33 55
Total	\$6,625 37			\$165,592 58

Miscellaneous Investments.—City of New York 4% per cent stock, 1962, \$5,000 par value, cost and carried on books at \$5,112.50; income accrued during year, \$212.50; deposited with State Industrial Commission. City of New York 4% per cent stock, 1960, \$3,000 par value, cost and carried on books at \$3,078.75; income accrued during year, \$127.50; deposited with City of New York. Total book value, \$8,191.25.

Advances to Associated Companies.—Long Island Electric R. R. Co., \$5,630.75; N. Y. & Queens County Ry. Co., \$270.49; total, \$5,901.24.

Prepayments.—Taxes, \$828.69; insurance, \$1,704.27; rents, \$55; total, \$2,587.96.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owning to Associated Companies.—Due on open account to the Long Island R. R. Co., \$8,736.09; Long Island Electric Ry. Co., \$19,206.38; New York & Queens County Ry. Co., \$7,107.71; Interborough Rapid Transit Co., \$432.01; total, \$35,482.19.

Taxes Accrued.—See schedule supporting Income Statement.

Reserves.—Accrued amortization of capital: Balance, June 30, 1918, \$252,736.86; charged to reserve and credited to maintenance of way and structures, \$15,284.28; credited to reserve and charged to maintenance of equipment, \$12,459.24; balance, June 30, 1919, \$249,911.82.

The New York and Long Island Traction Company

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenue:		
Transportation revenue	\$556,556 40	\$82,802 50
Other operating revenue.....	9,006 83	D 21 20
Total operating revenue.....	\$566,163 23	\$82,781 30
Operating expenses:		
Maintenance of way and structures.....	\$52,595 46	\$1,636 20
Maintenance of equipment.....	61,361 27	1,908 90
Operation of power plant and power purchased.....	159,695 44	26,530 23
Operation of cars.....	175,304 87	64,801 61
Injuries to persons and property.....	31,148 47	4,881 50
Other general expenses.....	16,717 02	346 23
Total operating expenses.....	\$496,722 63	\$100,104 67
Taxes accrued	20,544 96	5,291 49
Total revenue deductions.....	\$526,267 59	\$105,396 16
Operating income	\$39,895 69	D \$22,614 86
Non-operating income: Miscellaneous rent revenues, \$420; interest on corporate stock City of New York, \$340; on bank balances, \$152.06; miscellaneous, \$4; less non- operating revenue deductions (rent expense), \$96.95.....	819 11	109 48
Gross income applicable to corporate and leased properties.....	\$40,714 80	D \$22,505 38
Deductions from gross income:		
Interest on funded debt.....	\$45,000 00	.....
Rent deductions (track and terminal privileges, \$27,893.76; hire of equipment, \$2,639.50; miscellaneous, \$112).....	30,645 26	\$1,802 30
Total income deductions.....	\$75,645 26	\$1,802 30
Net corporate income.....	Loss \$34,930 46	\$24,307 68
Surplus, June 30, 1918.....	111,334 50	
Surplus, June 30, 1919.....	\$76,404 04	

Operating Revenues.— For details, see Table XIII.

Operating Rents Receivable.— Advertising privileges, \$1,900; rent of land and buildings for waiting room, New York avenue, \$90; rent of tracks and terminals, Long Island Electric Ry. Co., for tracks on Rockaway road, \$6,704.97.

Operating Expenses.— For details, see Table XIV.

Depreciation.— For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of July 22, 1914, this company filed with the Commission rules of depreciation which provide 3 cents per car-mile for maintenance of way and structures and 3½ cents per car-mile for maintenance of equipment. Under the above rules \$15,284.28 was credited to Depreciation of way and structures and \$12,459.24 was debited to Depreciation of equipment.

Power Bought and Sold.— Purchased: From Long Island Electric Ry. Co., D. C., 1,322,280 kw.hrs. at 2½ cents, \$48,309.50; from Long Island R. R. Co., D. C., 3,514,146 kw.hrs. at 1½ cents, \$51,497.58; total, \$109,807.08 (charged to operating expenses). Sold: to Great South Bay Ferry Co., D. C., 14,060 kw.hrs. at 6 cents, \$843.60, whereof \$562.40 credited to revenue and \$281.20 to expense; to Long Island

354 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The New York and North Shore Traction Company

Fixed Capital Installed since December 31, 1906

	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Street railway franchises.....				\$12,050 00
Other intangible street railway capital				11,297 06
Right of way				53,162 96
Other street railway land.....				18,581 65
Grading				51,762 88
Ballast				3,686 51
Ties				40,841 56
Rails, rail fastenings, and joints.	\$58 80			180,370 32
Special work				32,983 76
Track laying and surfacing.....				68,263 91
Paving				94,639 53
Roadway tools				17 50
Bridges, trestles, and culverts....				19,228 99
Crossings, fences, and signs.....				8,203 31
Interlocking and other signal ap- paratus				1,063 04
Telephone and telegraph lines....				1,608 12
Poles and fixtures				39,197 32
Transmission system				23,000 67
Distribution system				47,556 42
Dams, canals, and pipe lines.....				5 33
Power plant buildings				106,809 50
Substation buildings				5,100 80
General office buildings and fix- tures				2,890 29
Shops and car-houses				2,490 09
Stations, waiting rooms, and misc. bldgs.				1,669 16
Docks and wharves				3,394 70
Furnaces, boilers, and accessories.	78 84			44,410 50
Steam engines				11,046 39
Power plant electric equipment...				64,363 98
Miscellaneous power plant equip- ment				1,343 61
Substation equipment				11,175 91
Shop equipment				878 87
Revenue cars				55,129 21
Electric equipment of cars.....				47,319 40
Other rail equipment.....				4,990 78
Miscellaneous equipment				3,422 40
Engineering and superintendence.				23,415 94
Law expenditures during construc- tion				58,246 72
Injuries during construction.....				1,088 84
Taxes during construction.....				7,347 75
Interest during construction.....				42,800 00
Miscellaneous construction expen- ditures				34,115 08
Total	\$187 74			\$1,252,075 98

Miscellaneous Investments.—City of New York, 3½'s, 1964, par value, \$15,000, cost and book value, \$13,791.74; income accrued during year, \$526 (held by the comptrol-
ler of the City of New York as security for the performance of obligations under-

The New York and North Shore Traction Company

taken by the Traction Company under its franchises from the city); Land at Whitestone, cost and amount at which carried on books, \$1,100; total, \$14,891.74.

Materials and Supplies.—Power plant coal, lubricants, etc., \$10,150.36; rail, rail fastenings, joints, etc., \$6,431.58; lime material, poles, and overhead materials, \$4,030.30; rolling stock, \$3,544.64; miscellaneous, \$2,535.46; total, \$33,284.63.

Prepayments.—Taxes, \$2,369.23; insurance, \$908.36; rents, \$75; total, \$3,371.00.

Expenses.—Excess of securities [issued] over fixed capital allowed by Public Service Commission in Case No. 1298, \$2,624.36; loss due to failure to build road as per Case No. 1273, sale of wire under same and amount transferred from un-amortized debt discount and expense, \$14,180; total, \$16,784.85.

Unamortized Debt Discount and Expense.—Unamortized balance, June 30, 1919, \$300,444.06; amount written off during year and charged to income, \$1,481.74; un-amortized balance June 30, 1919, \$300,162.32.

Securities.—See Table XIX; also 1917 Report; and important changes in abstract of 1918 Report.

Reserves.—Accrued amortization of capital: Balance, June 30, 1918, \$9,914.65; credits during year, \$2,548.28; balance, June 30, 1919, \$12,462.93.

Sinking fund reserve: For the amortization of \$383,191.40 expenditures for property which will revert to the City of New York at the expiration of the franchises. The company has established a cumulative sinking fund in accordance with orders of the Commission in Cases Nos. 1298 and 1770, into which payments were made from June 30, 1912, to January 1, 1914, at the rate of \$2,700 per annum and thereafter at the rate of \$2,886 per annum (the increase was necessitated by the acquisition of \$41,191.40 additional property). Balance June 30, 1918, \$19,442, credited during year, \$2,086 and \$771.68 accrued interest on fund, balance June 30, 1919, \$22,354.62.

Casualties and insurance reserve: Balance June 30, 1918, \$9,922.59; credits during year, \$2,154.07; debits, \$2,586.90; balance June 30, 1919, \$10,489.76.

INCOME STATEMENT

	Net amount for year		Increase or (D) decrease
Operating revenue:			
Revenue from transportation.....	\$156,941 40	D	\$2,873 68
Advertising privileges	764 00	D	12 00
Total operating revenue	\$157,705 40	D	\$2,885 68
Operating expenses:			
Maintenance of way and structures.....	\$10,268 29	D	\$38 32
Maintenance of equipment.....	22,439 51		6,374 23
Operation of power plant.....	54,549 15		9,226 84
Operation of cars.....	37,985 66		4,623 36
Injuries to persons and property.....	6,506 08		219 96
Traffic expenses		D	36 67
Other general expenses.....	15,417 79		216 07
Total operating expenses.....	\$147,168 48		\$20,586 53
Taxes accrued	12,698 32		28 96
Total revenue deductions	\$159,867 30		\$20,614 49
Operating income	\$2,151 90	D	\$22,500 17
Non-operating income: Rent accrued from lease of equip- ment, \$6,935; interest on corporate stock, City of New York, \$625; interest on certificates of deposit, \$73.23....	6,933 22	D	2,422 83
Gross income applicable to corporate and leased prop- erty	\$4,781 28	D	\$25,922 00

356 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The New York and North Shore Traction Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Deductions from gross income: Interest accrued on funded debt, \$38,600; other interest, \$101.60; sinking fund accruals (amortisation of property that will revert to City of New York), \$3,812.68; amortisation of debt discount and expense, \$1,481.74; rent of land, \$900; normal income tax on tax free bonds, \$432.....	\$44,639 08	D \$1,007 46
Net corporate income.....	<i>Loss</i> \$39,847 70	D \$34,915 54

	Amount
Deficit, June 30, 1918.....	\$31,867 48
Debit balance for year transferred from income.....	\$9,847 70
Amount of suspense chargeable to surplus under order of P. S. C. in Case No. 1298.....	2,914 68
Deficit, June 30, 1919.....	\$44,689 86

Operating Revenues.—For details, see Table XIII.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of September 4, 1915, respondent filed with the Commission rules of depreciation effective July 1, 1915, which provide 1½ per cent of gross receipts for depreciation of way and structures and ¼ per cent of gross receipts for depreciation of equipment. Under the above rules, \$2,885.55 was debited to depreciation of way and structures and \$1,182.73 was debited to depreciation of equipment.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Real estate	\$2,411 36	\$2,912 29	\$2,401 81	\$1,483 02
Corporate real property.....	1,475 85		1,512 34	1,021 73
Special franchise	* 6,659 83		2,963 97	4,801 46
Gross earnings — city	* 4,265 23	4,129 08	4,265 22	4,265 22
Gross earnings — state	1,605 91	1,577 06	1,605 91	.....
Capital stock — federal	62 00	.....	.....	.....
Total	\$16,590 16	\$12,698 82	\$12,840 26	\$11,671 43

Rents Accrued from Lease of Road and Equipment.—From Newport News and Hampton Railway, Gas and Electric Co. for 5 cars and a car body to January 31, 1919, for \$6,335.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report. No changes during the year.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Number of power houses, 1; substations, 1; repair shop and car house, service, 1; car house, service, 1; office buildings, 2; transfer points with own cars, 2. Owns and operates 21.9 miles of two-wire telephone line, total 43.8 miles of wire. Signal system, Keystone block, operated by motormen.

* Includes Borough of Queens tax, \$2,585.81, which is eliminated owing to the payment on gross earnings being greater than the special franchise tax of the City of New York.

* See note 2.

The New York and North Shore Traction Company

OPERATING STATISTICS

Power.— See Table IV.

Car and Passenger Movement.— See Tables V-IX.

Accidents.— See Tables X and XI.

Employees and Wages.— See Table XII.

Operating Ratios.— See Table XV.

Officers.— President, George A. Stanley; Vice-President, Elmer G. Story; Secretary, General Manager, Auditor and Assistant Treasurer, John G. Moran; Treasurer, George F. Scofield; Assistant Secretary, George P. Allen; General Counsel, Frueauff, Robinson and Sloan; Claim Agent, Benjamin R. Duff; Superintendent, E. W. Wolf.

Directors.— George A. Stanley, George F. Scofield, Elmer G. Story, John G. Moran, Joseph H. Bogart, Charles S. Colden, George P. Allen, Jules P. Kuns, Watson B. Robinson.

Main Business Office.— Roslyn, Nassau County, N. Y.

Report verified by John G. Moran, General Manager, December 27, 1919.

NEW YORK AND QUEENS COUNTY RAILWAY COMPANY

Incorporated June 5, 1902. The Interborough Rapid Transit Co. acquired control of this company on December 29, 1903, through the purchase of a majority of its capital stock.

Important Changes during the Year.— None. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$43,360 83	Cash	\$39,123 99	D \$14,237 83
59,246 76	Special deposits	59,995 95	749 19
11,535 91	Accounts receivable	3,335 43	D 8,450 48
- 436 25	Interest and dividends receivable.....	436 25	
184,445 34	Materials and supplies.....	162,128 78	D 21,316 56
32,237 49	City of New York, corporate stock.....	32,237 49	
3,063,496 23	"Fixed Capital, Dec. 31, 1908".....	3,067,296 23	D 1,200 00
	Fixed capital installed since 1908:		
14,313 97	Street railway land.....	14,313 97	
3,008 72	Intangible street railway capital.....	3,008 72	
753,413 63	Tangible street railway capital.....	760,450 20	7,036 58
3,864,229 53	Total fixed capital—gross.....	3,870,669 11	6,439 58
596,323 93	Less accrued amortisation.....	574,306 30	22,017 63
3,267,905 60	Total fixed capital—net.....	3,296,362 81	D 28,456 21
14,149 93	Temporary advances to associated com- panies	17,961 96	3,811 73
5,089 70	Prepayments	6,562 16	1,472 46
481 26	Suspense		D 481 26
<u>\$3,797,537 00</u>	Total	<u>\$3,303,633 53</u>	<u>D \$439,203 43</u>
LIABILITIES SIDE			
\$17,815 27	Taxes accrued	\$34,316 39	\$16,501 12
500 00	Matured funded debt unpaid.....	500 00	
4,359,333 33	Due associated companies.....	5,126,209 96	766,876 63
127,637 10	Miscellaneous accounts payable.....	72,883 99	D 54,753 11
61,143 34	Interest accrued on funded debt.....	61,303 34	160 00
222,745 27	Interest accrued on unfunded debt.....	453,354 76	230,609 49
3,936 76	Interest accrued on matured funded debt..	4,025 95	89 19
11,625 14	Rents accrued	11,795 03	169 89
2,530 50	Due for wages and salaries.....	5,373 80	2,843 30
178 40	Other unfunded debt.....		D 178 40

358 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

New York and Queens County Railway Company

BALANCE SHEET—Concluded

June 30, 1918	LIABILITIES SIDE—Concluded	June 30, 1919	Increase or (D) decrease
\$3,000,000 00	Mortgage bonds	\$3,000,000 00	.....
3,235,000 00	Common stock	3,235,000 00	.....
2,934,596 11	Corporate deficit	3,452,289 61	D 517,693 50
<u>\$8,707,837 00</u>	Total	<u>\$8,686,632 52</u>	D 299,204 48

Contingent Liabilities.—Not reported.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credit to Track and roadway construction \$1,300 for a siding at Celtic Park taken out and replaced¹ by another of similar length.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Street railway franchises.....				\$8,000 00
Other intangible street railway capital				5,008 72
Street railway land.....				14,313 37
Grading				12,900 01
Ballast				486 22
Ties				4,401 26
Rails, rail fastenings, and joints..	\$490 89			39,625 32
Special work				12,308 63
Track laying and surfacing.....	237 80			23,334 59
Paving	44 52			256,656 40
Roadway tools	520 25			6,118 63
Bridges, trestles, and culverts....				596 06
Crossings, fences, and signs.....				326 76
Interlocking and other signal apparatus				4,719 41
Telephone and telegraph lines....				392 91
Poles and fixtures.....				5,124 56
Underground conduits				1,398 47
Transmission system	Cr 8 00			55,507 06
Distribution system	30 44			71,923 36
Substation buildings				1,986 22
General office buildings and fixtures				755 87
Shops and car-houses.....	2,461 21			6,947 24
Stations, waiting rooms, and misc. bldgs. .				6,142 97
Substation equipment				48,000 59
Shop equipment	1,702 90			11,531 34
Revenue cars	1,556 57			123,624 78
Electric equipment of cars.....				55,006 01
Other rail equipment.....				700 26
Miscellaneous equipment				6,908 64
Miscellaneous construction expendi- tures				1,005 13
Total	<u>\$7,086 58</u>			<u>\$782,772 89</u>

¹ Cost of the new siding was charged to Fixed Capital Installed since 1908: \$1,961.76 in 1918, and \$168.22 in 1919.

² This represents an adjustment, transferred to the following line.

³ Includes debit of \$8 on account of adjustment. See Note 1.

New York and Queens County Railway Company

Miscellaneous Investments.—City of New York corporate stock, 4½ per cent, maturing 1962, par value of amount held, \$30,000; cost and book value, \$30,675; income accrued during the year, \$1,276; deposited with the State Industrial Commission, City of New York corporate stock, 4½ per cent, maturing 1967, par value of amount held, \$1,500; cost and book value, \$1,612.49; income accrued during year, \$67.50; deposited with City of New York. Total investments, \$32,267.49; total interest accrued, \$1,343.50.

Advances to Associated Companies.—New York & Long Island Traction Co.: amount at beginning of year, \$10,422.96; reimbursed during year, \$2,315.15; amount at close of year, \$7,107.71. Long Island Electric Ry.: amount at beginning of year, \$3,426.78; advanced during year, \$7,358.55; amount at close of year, \$10,785.33. Interborough Rapid Transit Co.: amount at beginning of year, \$300.29; reimbursed during year, \$231.67; amount at close of year, \$63.69. Total advances to associated companies, \$17,961.66.

Special Deposits.—Coupon, \$47,970; with the City of New York on account of franchise, \$7,500; Drexel, Morgan & Co., on account of Long Island and North Shore Ry. Co. bonds, \$4,525.95; total, \$60,995.95.

Prepayments.—Insurance, \$6,312.16; rents, \$260; total, \$6,562.16.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owed to Associated Companies.—Loans from Interborough Rapid Transit Co., bearing 5 per cent interest, \$2,740,308.73; interest accrued during year, \$125,609.49; on open account, \$2,385,539.23; miscellaneous accounts, \$324; total, \$5,126,209.96.

Reserve.—Accrued amortisation of capital: Credit balance, June 30, 1918, \$508,323.93; credited to reserve and charged to maintenance of way and structures, \$87,411.11; charged to reserve and credited to maintenance of equipment, \$30,833.74; portion of fixed capital retired, charged to this reserve, \$600; credit balance, June 30, 1919, \$574,306.30.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$1,026,781 83	\$96,428 82
Other street railway operating revenues.....	17,552 00	226 64
Total operating revenues.....	\$1,044,334 43	\$96,675 47
Operating expenses:		
Maintenance of way and structures.....	\$208,152 99	D \$11,493 96
Maintenance of equipment.....	134,768 65	D 7,656 97
Power	155,901 11	D 7,551 30
Operation of cars.....	535,206 49	127,024 82
Injuries to persons and property.....	99,597 69	D 49,627 36
Other general expenses.....	68,925 22	4,993 73
Total operating expenses.....	\$1,308,322 16	\$65,700 07
Taxes accrued	58,481 97	1,784 84
Total revenue deductions.....	\$1,366,804 13	\$67,434 91
Operating income	Loss \$220,479 70	\$29,199 56
Non-operating income: Rent, power house, Astoria, \$6,906; interest on bank balances, \$737.37; on New York City corporate stock, \$1,342.50; less non-operating revenue deductions (taxes \$239.96, and expenses \$256, on Astoria power house), \$695.90.....	7,281 47	5,585 77
Gross income applicable to corporate and leased prop- erties	Loss \$213,198 23	\$34,776 33

New York and Queens County Railway Company

INCOME STATEMENT—Concluded

	Net amount for year	Increase or (D) decrease
Deductions from gross income: Interest accrued on funded debt, \$152,000; interest on obligations to associated companies, \$135,608.49; track and terminal privileges, \$15,744.93; rent, private right of way, \$250; income tax on bonds, \$164.90.....	\$308,769 23	\$3,341 96
Net corporate income.....	<i>Loss</i> \$516,954 45	\$31,434 37

CORPORATE DEFICIT

	Amount
Deficit, June 30, 1918.....	\$2,934,598 11
Debit balance for year, transferred from income.....	516,954 45
Property retired	600 00
Total	\$3,452,153 56
Bad debts collected.....	2 95
Other additions to surplus.....	20 00
Deficit, June 30, 1919.....	\$3,452,129 61

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges, \$6,000.

Other car and station privileges: Weighing machine, \$10.10.

Rent of land and buildings: Waiting room at Woodside and stands in waiting room at Flushing, \$755.

Rent of equipment: Rent of cars to New York & Long Island Traction Co., \$2,623.50; to Long Island Electric Ry. Co., \$428; to Long Island R. R. Co., \$1,468; to others, \$5; total, \$4,523.50.

Rent of tracks and terminals: Rent of tracks to New York & North Shore Traction Co., \$10.80; to Manhattan and Queens Traction Corp., \$8.10; to Brooklyn Heights Rd. Co., \$1.69; total, \$20.59.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts.

Under date of August 19, 1914, this company filed with the Commission a rule for depreciation which provided 3 cents per car-mile for maintenance of equipment; and under date of May 17, 1916, it filed an amended rule for depreciation, providing 4.5 cents per car-mile for maintenance of way and structures. Under these rules, \$87,411.11 was charged to depreciation of way and structures, and \$20,833.74 was credited to depreciation of equipment.

Power Bought and Sold

NAME OF COMPANY	Total kw. hrs. delivered	Average price per kw. hr. (cents)	Total credited to revenue	Total debited or (Cr.) credited to expense
<i>Power Bought</i>				
Interborough Rapid Transit Co., A. C.	12,831,291	0.75		\$141,234 69
Long Island R. R. Co., D. C.....	17,401	4.00		696 04
Long Island Electric Ry. Co., D. C.	3,050	2.50		76 25
<i>Power Sold</i>				
Long Island R. R. Co., D. C.....	3,500	2.00	\$70 00	
Pennsylvania Tunnel & Terminal R. R. Co., D. C.....	200	2.00	2 50	Cr. \$1 50
Total			\$72 50	\$142,005 48

New York and Queens County Railway Company

Joint facilities.—With New York & Queens Electric Light & Power Co., joint use of poles on Jackson avenue for high-tension cables and subway ducts, net credit to expense, \$160.33; Third Avenue Ry. Co., maintenance work on Queensboro bridge, net debit to expense, \$216.96; Manhattan and Queens Traction Corp., maintenance work on Queensboro bridge, net debit to expense, \$73.01; Interborough Rapid Transit Co., duct line, debit to expense, \$2.05.

Rents Payable Charged to Operating Expenses.—New York & Queens Electric Light & Power Co., 3,325 feet of duct line, \$133.44; pole attachment, \$13.92; Interborough Rapid Transit Co., 181,783 feet of duct line for nine months, \$2.05; total, \$149.41.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Real estate, operating	\$12,374 95	\$10,835 34	\$11,633 23	\$16,271 04
Real estate, non-operating.....	1,587 90	1,716 23	807 35	2,408 85
Corporate real property.....	4,645 20	4,685 60	4,684 40	7,046 30
Special franchise	29,262 06	23,645 82	23,270 54	31,076 75
Franchise payments	7,873 22	3,683 54	7,873 22	7,873 22
Gross earnings—state	9,511 29	10,523 17	9,511 29	.....
Capital stock—federal	100 00	100 00	100 00	.....
Total	\$65,354 62	\$60,196 20	\$57,573 03	* \$64,875 86

Miscellaneous Rent Deductions.—Track and terminal privileges: Track rental on Queensboro bridge, City of New York, \$15,729.66; Manhattan and Queens Traction Corporation, \$4.47; chartered cars, Long Island Electric Ry. Co., \$10.80; total, \$15,744.93.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

Changes in Track during Year.—None.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Substations, 2; repair shops, 1; car-houses, 3; office buildings, 1; passenger stations, 3; transfer points, with own cars, 39; miles of telephone line, 25.704, lamp signal system.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President and General Manager, W. O. Wood; First Vice-President, W. L. Pepperman; Second Vice-President, D. W. Ross; Secretary and Assistant Treasurer, H. M. Fisher; Assistant Secretary, A. C. Wigren; Treasurer and Assistant Secretary, J. H. Campbell; Auditor, E. F. J. Gaynor; General Counsel, B. E. Rogers; Claim Agent, A. J. Eaton; General Attorney, J. L. Quackenbush.

Directors.—August Belmont, E. J. Berwind, Chas. E. Dunlap, Frank Hedley, W. Leon Pepperman, D. W. Ross, Theodore P. Shorts, Cornelius Vanderbilt, H. H. Vreeland, W. O. Wood.

Main Business Office.—7 and 9 Borden avenue, Long Island City, N. Y.

Report verified by W. O. Wood, President and General Manager, September 30, 1919.

* Represents total accrual on non-operating property for the year: \$239.90 charged to non-operating revenue deductions represents taxes on such property for the portion of the year for which company was liable. Since August, 1918, rental of this property has included tax liability.

* Exclusive of interest, which is not reported.

862 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

NEW YORK CITY INTERBOROUGH RAILWAY COMPANY

Incorporated March 21, 1902. The Third Avenue Railway Co. on June 22, 1912, acquired the majority of the capital stock of the respondent.

Important Changes during the Year.—The following track was removed:

	Miles
From Hunts Point to Westchester Creek on Randall avenue.....	.590
From Oak Point avenue to Hunts Point on Hunts Point avenue.....	.740
From Third avenue to Washington avenue on 189th street.....	.190
Total	1.520

No additional powers or franchises were acquired.

BALANCE SHEET

June 30, 1913		June 30, 1912	Increase or (D) decrease
ASSETS SIDE			
\$47,018 25	Cash	\$40,810 19	\$2,791 94
60,000 00	Sinking funds uninvested ¹	60,000 00	
44,477 51	Other special deposits.....	6,748 11	D 37,729 40
580 83	Accounts receivable	875 90	325 08
929 57	Interest receivable	972 95	43 48
55,000 00	Miscellaneous investments	55,000 00	
6,390,893 30	"Fixed capital, Dec. 31, 1908"	6,234,587 64	D 6,305 66
	Fixed capital installed since 1908:		
12,466 92	Intangible street railway capital.....	12,466 92	
635,423 48	Tangible street railway capital.....	621,520 78	D 2,911 70
7,028,798 70	Total fixed capital—gross.....	7,028,575 24	D 10,277 36
253,680 78	Less accrued amortization.....	118,685 78	10,975 00
6,905,117 98	Total fixed capital—net.....	6,905,889 56	757 64
7,794 40	Construction in process.....		D 7,794 40
880 00	Advances to associated companies.....	1,046 95	166 95
777 12	Prepayments—insurance	1,127 55	380 37
53,000 00	Unamortized debt discount and expense....	53,000 00	D 4,000 00
\$7,181,559 95	Total	\$7,134,490 61	D \$47,079 34
LIABILITIES SIDE			
\$38,256 33	Taxes accrued	\$39,897 41	\$1,741 08
65,105 23	Working advances due associated co's.....	107,162 66	42,057 43
15,556 30	Miscellaneous accounts payable.....	15,390 81	D 156 49
14,426 67	Interest accrued on funded debt.....	14,426 97	
996 45	Interest accrued on unfunded debt.....	2,572 86	1,576 41
4,877 85	Due for wages and salaries.....	1,698 76	D 2,899 09
618 00	Other unfunded debt.....	530 33	D 83 27
2,164,000 00	Mortgage bonds	2,164,000 00	
7,353 29	Construction advances—Third Avenue Ry. Co.	7,353 29	
422,120 00	Sinking fund reserve	465,000 00	22,480 00

¹ [It should be noted that the sinking fund charges, which under the terms of the mortgage shall be 1 per cent of the amount of bonds outstanding, are \$30,000 per annum, whereas the amount of bonds reported as outstanding is \$2,164,000. Also, the company reports \$90,000 paid to the trustee, for which sum, according to a letter dated February 26, 1911, from E. F. J. Gaynor, Auditor, bonds to the amount of \$37,000 were purchased and held uncanceled, although not negotiable. In a letter dated November 23, 1912, Reune Martin, Auditor, referring to the item "Interest accrued on funded debt," states: "This item includes interest accrued on all outstanding bonds." There are no entries on the books of this company indicating that bonds are held by the trustee in the sinking fund. The books show the payment of cash only, in the amount of \$90,000, to the trustee.]

STREET RAILWAY COMPANIES

363

New York City Interborough Railway Company

BALANCE SHEET—*Concluded*

June 30, 1918	LIABILITIES SIDE— <i>Concluded</i>	June 30, 1919	Increase or (D) decrease
\$3,500 00	Casualties and insurance reserve.....	\$10,812 22	\$7,312 22
5,000,000 00	Common stock	5,000,000 00	
544,955 77	Corporate deficit	695,968 40	D 150,412 63
\$7,181,559 95	Total	\$7,184,480 61	D \$47,979 84

Contingent Liabilities.—None.*Valuation of Property for Purposes of Taxation.*—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908"—Description of Capital Withdrawn during Year.—Road on 139th street between Third and Washington avenues: 923 ft. of track, \$3,143.68; 1 double track branch-off, \$2,000; 106 sq. yds. sheet asphalt pavement, \$317.08; 48 sq. yds. granite block pavement, \$78; 783 sq. yds. asphalt block pavement, \$1,866.90; total, \$6,305.66 (est.). For balances in accounts at beginning of year, see 1917 Report.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Intangible street railway capital.....				\$12,466 82
Grading	\$12 06			3,086 86
Ties	1,593 20		\$1,529 04	12,985 63
Rails, rail fastenings, and joints.....	235 80		9,395 37	70,687 36
Special work			1,200 00	47,342 12
Underground construction				1,143 75
Track laying and surfacing.....			3,822 60	50,735 63
Paving	6,059 45			238,230 70
Bridges, trestles, and culverts....				501 12
Poles and fixtures				12,558 77
Distribution system				7,431 88
Revenue cars	2,000 00			89,057 34
Electric equipment of cars.....	2,000 00			67,327 00
Other rail equipment.....	100 00			3,018 87
Engineering and superintendence.....				10,214 09
Miscellaneous construction ex- penditures				1,249 60
Total	\$12,005 31		\$15,917 01	\$633,987 70

Details of Expenditures for Improvements.—Remodeling of platforms of 12 passenger cars from "metropolitan" type to "pay within" type, equipped with folding doors electrically interlocked with controller, also new airbrakes, \$7,525.69; improvements on Washington Bridge, \$33,790.05.*

Special Deposits.—Expended by trustee in reacquiring first mortgage sinking fund bonds, \$57,000 par value, held uncanceled as a deposit with the U. S. Mortgage and Trust Co., \$40,000; to pay interest and taxes, \$3,748.11; total, \$66,748.11.

Miscellaneous Investments.—New York City 3% bonds, par value, \$50,000, and 2½% bonds, par value, \$5,000; total cost and amount at which carried on books, \$50,000, deposited with Comptroller, New York City, as required by franchise; income accrued and received during year, \$1,875. New York City 4½% 50-year corporate stock deposited with the State Industrial Commission; par value, cost, and

* Consists of \$3,081.90 charged to Fixed Capital, \$31,069.25 (net) charged to operating expenses, and \$341.00 credited to surplus.

364 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

New York City Interborough Railway Company

amount at which carried on books, \$5,000; income accrued and received during year, \$212.50.

Securities.— See Table XIX; also 1917 Report.

Bills and Accounts Owning to Associated Companies.— On open account, interest at 5 per cent: Union R. Co., \$42,087.73; interest accrued during year, \$2,029.43; Yonkers R. Co., \$1,834.67; interest accrued during year, \$47.80; Third Avenue R. Co., \$63,240.26; interest accrued during year, \$535.08; total, \$107,162.66. On demand notes: Third Avenue R. Co., \$7,358.29; interest accrued during year, at 5 per cent, \$367.92.

Taxes Accrued.— See schedule supporting Income Statement.

Reserves.— Sinking fund reserve on first mortgage sinking fund bonds: Balance, June 30, 1918, \$432,120; charged to income and credited to reserve, \$32,480; balance, June 30, 1919, \$465,600.

Accrued amortization of capital: Balance June 30, 1918, \$123,060.78; charged to reserve, removal of tracks, \$10,975; balance, June 30, 1919, \$112,685.78.

Reserves for casualties and insurance: Balance, June 30, 1918, \$2,500; actual payments, \$7,312.22; balance, June 30, 1919, \$10,812.22.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenue:		
Revenue from transportation.....	\$705,414 24	\$3,789 41
Other operating revenue.....	2,832 60	D 553 15
Total operating revenue.....	\$708,246 84	\$3,236 26
Operating expenses:		
Maintenance of way and structures.....	\$75,221 66	D \$20,014 33
Maintenance of equipment.....	79,991 63	26,475 88
Power purchased	83,593 04	D 7,437 71
Operation of cars.....	263,244 57	50,006 15
Injuries to persons and property.....	77,576 75	31,708 65
Other general expenses.....	20,157 55	2,206 11
Total operating expenses.....	\$604,805 26	\$36,634 70
Taxes accrued	50,695 45	1,207 11
Total revenue deductions.....	\$655,500 71	\$37,841 81
Operating income	\$53,746 13	D \$79,690 55
Non-operating income: Interest on New York City corporate stock, \$1,887.50; on bank balances, \$415.13; on tax and interest deposit, \$411; on \$37,000 par value bonds deposited with United States Mortgage and Trust Co., \$3,480; on open account of associated companies, \$42.35..	6,236 03	D 573 78
Gross income applicable to corporate and leased properties	\$59,982 16	D \$30,239 33
Deductions from gross income:		
Track and terminal privileges.....	\$10,300 00	D \$9 45
Hire of equipment.....	23,653 00	2,492 00
Miscellaneous rent deductions.....	21,390 00	.....
Interest on funded debt.....	36,560 00	.....
Other interest deductions.....	2,980 16	2,612 24
Amortization of debt discount.....	6,000 00	.....
Sinking fund accruals.....	33,490 00	.....
Total income deductions.....	\$189,223 16	\$5,103 79
Net corporate income.....	\$129,350 00	D \$35,243 12

New York City Interborough Railway Company

	CORPORATE DEFICIT	Amount
Deficit, June 30, 1918.....		\$564,955 77
Debit balance transferred from income account.....		129,250 00
Track retired, on 189th street.....		2,953 63
Total debits		\$697,159 40
Cost of paving (Dec., 1917) from operating expenses.....	\$1,450 00	
Pavement on Washington Bridge.....	\$41 00	
Total credits		1,791 00
Deficit, June 30, 1919.....		\$695,368 40

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges: Proportion of advertising contract made by the Third Avenue Ry. Co. with the New York City Car Advertising Co., \$3,712.00.

Rent of equipment: Westchester Electric Rd. Co., two revenue cars at \$40 per month, July 1, 1918, to February 28, 1919, \$940; three revenue cars at \$40 per month, March 1 to June 30, 1919, \$480; total, \$1,120.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. For the Company's procedure in 1919, see *Depreciation* in the abstract of the Third Avenue Ry. Co.

Power Purchased

NAME OF COMPANY	Total number of kw. hrs. delivered	Average price per kw. hr. (cents)	Amount debited to expense
Third Ave. Ry. Co., D. C.....	395,025	1.50	\$5,925 49
Third Ave. Ry. Co., A. C.....	5,052	1.46	73 79
Union Ry. Co. of N. Y. City, D. C.....	5,202,353	1.50	78,991 07
Yonkers R. R. Co., D. C.....	276,756	1.50	4,150 69
Total			\$89,080 04

Joint Facilities.—New York Railways Co., repairing tracks on 145th street, from Lenox avenue to Broadway, \$1,652.96; charged to joint way and structures.

	Taxes			
CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Gross earnings, city.....	\$34,517 85	\$35,771 92	\$41,817 85	
Bridge tolls, city ^a	7,500 00	7,712 50		
Gross earnings, state.....	7,015 02	7,069 53		
Special franchise ^b	18,866 97			
Capital stock, federal.....	121 50	121 50	121 50	
Total	\$67,821 34	\$50,695 45	\$48,954 37	

Miscellaneous Rent Deductions. Track and terminal privileges: Third Ave. Ry. Co. for use of tracks on 145th street, Lenox avenue to Broadway, \$3,000; Union Ry. Co. of New York City, for use of tracks at Aqueduct and Brownside avenues, Jerome and Ogden avenues to 155th street and Eighth avenue, Webster and Tre-

^a [\$2,500 each for the 149th street, the Washington avenue and the Williamsburg bridges.]

^b Exceeded by deductions; no final liability.

New York City Interborough Railway Company

mont avenues to Webster avenue and 180th street, Boston road between 178th and 177th streets, 189th street and Third avenue to Fordham and Kingsbridge roads, \$4,300; total, \$10,300.

Hire of equipment: Third Ave. Ry. Co., revenue cars at 40 per month, July 1 to October 31, 1918, 53 cars; November 1 to December 31, 1918, 50 cars; January 1 to January 31, 1919, 62 cars; February 1 to February 28, 1919, 61 cars; March 1 to June 30, 1919, 89 cars; one service car at \$1 per day, December 1, 1918, to June 30, 1919; total, \$28,653. For storing 89 cars at \$30 per month, \$31,860.

Sinking Fund Accruals.—Annual charge to income for sinking fund reserve, first mortgage sinking fund bonds, \$33,480.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

Changes in track during the year: See *Important Changes during the Year.*

Cars.—See Table II.

Miscellaneous.—Transfer points, with associated companies, 23; with own cars, 9.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President, S. W. Huff, First Vice-President and General Manager, E. A. Maher, Jr.; Second Vice-President, L. Sutherland; Secretary, W. C. Burrows; Assistant Secretary and Assistant Treasurer, J. F. Feely; Treasurer, A. S. Sage; Auditor, A. E. J. Tovey; Attorney or General Counsel, A. T. Davison; Claim Agent, J. W. Yenson; Superintendent of Transportation, W. E. Thompson; General Purchasing Agent, C. Witzel.

Directors.—Harry Bronner, Edward M. Burghard, George W. Davison, S. W. Huff, Adrian Iselin, Jr., John W. Platten, W. Emlen Roosevelt, Joseph H. Seaman, Lionel F. Strauss.

Main Business Office.—2396 Third Avenue, New York city.

Report verified by S. W. Huff, President, September 24, 1919.

NEW YORK CONSOLIDATED RAILROAD COMPANY

(OPERATED BY RECEIVER)

LESSEE OF NEW YORK MUNICIPAL RAILWAY CORPORATION (GRANTED UNDER RAPID TRANSIT RAILROAD CONTRACT NO. 4)

Incorporated November 30, 1912. Respondent controls; through ownership of its entire capital stock, the New York Municipal Railway Corporation, and leases from it the property constructed under Contract No. 4. The Brooklyn Rapid Transit Company owns a majority of the capital stock of respondent.

Important Changes during the Year.—Extensions of road put into operation: Jamaica avenue line, from Walnut street to Cliffside avenue, operation begun July 3, 1918, 4.840 miles. West End line, between Brighton Beach station and west end of Ocean Parkway station, operation begun October, 1918, two lay-up tracks and extension from Coney Island Creek near Stillwell avenue, lower level, operation begun December, 1918, 2.694 miles. Coney Island Terminal, two upper level tracks between West 8th street and Stillwell avenue stations, operation begun May 29, 1919, remaining six tracks in Stillwell avenue station and two-track approach between Coney Island Creek and Neptune avenue, operation begun May 30, 1919, 7.345 miles. Culver line, from Ditmas avenue to King's Highway, operation begun

New York Consolidated Railroad Company

March 16, 1919, and from King's Highway to Avenue X, operation begun May 16, 1919, 2.727 miles. Total 23.006 miles.

Decrease in track: Sea Beach division, decrease in length of first and second tracks, 2.963 miles; sidings and turnouts added, 2.906 miles; net decrease, .756 mile.

Securities acquired for depreciation fund: New York Municipal Ry. Corp., 6 per cent one-year notes, par value and cost, \$307,000; Brooklyn Rapid Transit Co., 3-year 7 per cent gold notes, par value \$345,000, cost and amount at which carried on books, \$346,226. Retired from the depreciation fund: Brooklyn Rapid Transit Co., 6-year 5 per cent gold notes, par value, \$350,000, cost and amount at which carried on books, \$351,750. Purchased for Employer's Liability reserve fund: Brooklyn Rapid Transit Co. 5 per cent demand notes, par value and cost, \$10,513.53.

Funded debt retired: Sea Beach Ry. Co. consolidated mortgage 4 per cent 1915 bonds, assumed by Brooklyn Rapid Transit Co., carried on books at \$50,000, retired March 4, 1919. Brooklyn Union Elevated Rd. Co. first mortgage 5 per cent 1860 bonds, reacquired and retired, \$33,000.

Agreements became effective during the year as follows: August 1, 1918, with New York Telephone Co., covering rentals of ducts in the Montague street and 14th street tunnels under East river. August 29, 1918, with Serber-Stander Co., Inc., guaranteeing tile, mosaic, and plastering installed by contractor under his contract with the City of New York for stations' finish work. September 30, 1918, Stephen C. Millett et al. and Columbia Building and Theatre Co. with New York Consolidated Rd. Co. and City of New York, for construction and maintenance of subway stairway at 47th street, front of Columbia Theatre building, Manhattan. December 5, 1918, permit for installation of service connection between city water main and sprinkler system at 670-674 Broadway, Manhattan to Gertensang Bros.). January 13, 1919, contract for maintenance of employment bureau with Lindley M. Garrison, Receiver of Brooklyn Rapid Transit Co. May 23, 1919, with South Brooklyn Ry. Co., providing for cancellation of agreements Nos. 1 and 2, dated March 1, 1907, between South Brooklyn Ry. Co. and Brooklyn Union Elevated Rd. Co., for operation over private right of way of South Brooklyn Ry. Co. between Fifth avenue and 36th street and Culver Terminal. May 22, 1919, modification of agreement with Broadway Subway and Home Boroughs Car Advertising Co., Inc., to run for 6 months.

Lindley M. Garrison appointed Receiver of respondent by United States Court as of midnight, December 31, 1918. Frederick P. Royce became General Manager, January 1, 1919.

BALANCE SHEET

Company June 30, 1918	ASSETS SIDE	Company June 30, 1919	Receiver, June 30, 1919	Increase or (D) decrease
	Current assets:			
\$176,115 08	Cash		\$1,176,077 39	\$1,000,962 37
200,123 09	Sinking funds uninvested.....			D 200,123 09
35,650 00	Other special deposits.....	\$44,525 00	5,000 00	15,875 00
1,006 00	Bills receivable — time			D 1,000 00
123,481 29	Accounts receivable	1,394 43	408,570 95	227,904 09
105,404 81	Interest and dividends receivable		122,616 73	17,211 93
.....	Current assets taken over by Receiver	6,752,723 99		6,752,723 99
	Miscellaneous investments:			
200,083 45	Stocks of associated companies	200,083 45		
351,750 00	Funded debt of assoc'd co's.. ..		246,226 00	D 105,525 00
241,806 01	Securities of non assoc'd co's	24,527 51	317,277 50	
240,100 53	Other miscellaneous investments	138,991 38	262,902 73	217,512 35
.....	Less Cr. Bal. of cash a/c depreciation funds		52,377 74	52,377 74
\$2,241,048 22	"Fixed Capital, Dec. 31, 1906 "	52,313,118 98		D 27,929 84

¹ "Results from deduction of \$190,970.36 (bill No. 50, June, 1919), excess maintenance — not paid."

368 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

New York Consolidated Railroad Company

BALANCE SHEET — Continued

Company June 30, 1918	ASSETS SIDE — Concluded	Company June 30, 1919	Receiver June 30, 1919	Increase or (D) decrease
	Fixed capital installed since 1908:			
\$351,101 34	Street railway land.....	\$351,391 33		\$790 54
4,990,140 06	Tangible street railway capital	4,990,140 06		
57,632,390 23	Total fixed capital — gross	57,635,150 92		D 27,139 30
2 944,606 17	Less accrued amortization....	2 156,451 08		D 788,214 09
54,747,685 06	Total fixed capital — net...	57,508,639 24		761,074 79
	Reserves taken over by Receiver	\$1,066,175 92		1,066,175 92
4,235,000 00	Temporary advances to assoc'd co's		5,235,000 00	1,000,000 00
45,047 11	Prepayments	66 67	97,240 61	52,260 17
33,516 66	Other suspense	94,086 67	842 19	11,412 10
	Liquidation of Liabilities.....		2,638,867 76	2,638,867 76
<u>\$52,934,687 63</u>	<u>Total</u>	<u>\$64,817,253 79</u>	<u>\$11,630,429 04</u>	<u>\$13,513,025 21</u>
	LIABILITIES SIDE			
	Unfunded debt:			
\$137,105 21	Taxes accrued	\$373,346 97	\$403,307 43	\$639,549 19
1,610,710 60	Due associated companies....	734,985 10	1,767,185 40	331,459 30
	Miscellaneous bills payable..		125,000 00	125,000 00
223,742 00	Miscellaneous accounts payable	5,464 84	233,769 36	10,491 70
495,950 00	Interest accrued on funded debt	495,837 50		10,187 50
3,666 67	Interest accrued on unfunded debt	729,406 64	2,916 67	733,656 64
324,193 11	Rent accrued for lease of road	133,498 32	328,215 14	D 307,479 14
	Dividends declared	472,500 00		472,500 00
5,368 06	Due for wages and salaries..	9,439 33	2,746 75	4,368 07
	Liabilities liquidated by Receiver	2,638,867 76		2,638,867 76
	Assets taken over by Receiver		6,752,723 99	6,752,723 99
	Funded and other long term debt:			
23,000,000 00	Mortgage bonds	22,997,000 00		D 33,000 00
550,000 00	Other long term debt owing to assoc'd co's			D 550,000 00
14,663,737 29	Certificates of indebtedness..	14,654,794 06		D 7,933 23
	Reserves:			
80,937 10	Depreciation fund for the railroad and its equipment.		13,971 25	D 66,945 85
	Depreciation fund for retired railroad prop.		2 100,806 64	100,806 64
	Other depreciation funds.....		2 451,617 69	451,617 69
188,691 33	Insurance	188,691 33		
44,506 25	Employer's liability		81,540 33	37,033 98

* Includes \$107,738.34 in fund for replacement of retired property of existing railroads.

* Accrued amortization of capital prior to receivership. Contract No. 4. \$156,451.08. Depreciation reserves formerly included with accrued amortization of capital were taken over by Receiver and appear on Liabilities side (See note 1). Their inclusion here would increase the deduction from Fixed capital — gross, and decrease the total assets by \$561,424.33.

* [Depreciation reserve. \$302,513.96; reserve for replacement of retired property of existing railroads. \$109,796.64; employer's liability reserve. \$53,965.32.]

* The corresponding balances in prior years were included with accrued amortization of capital as a deduction from Fixed capital gross.

New York Consolidated Railroad Company

BALANCE SHEET — *Concluded*

Company June 30, 1918	LIABILITIES SIDE— <i>Concluded</i>	Company June 30, 1919	Receiver June 30, 1919	Increase or (D) decrease
<i>Reserves—Concluded:</i>				
.....	Reserves taken over by Receiver	.....	.....	.....
\$32,686 73	Suspense credit balances.....	\$1,066,175 92	.....	\$1,066,175 92
4,989,400 00	Preferred stock	1,395,069 12	\$6,534 53	1,363,896 97
12,869,700 00	Common stock	4,989,400 00	.....	.....
40,900 00	Stock liability for conversion.	12,869,700 00	.....	.....
2,074,663 27	Corporate surplus <i>Deficit</i>	40,900 00	.....	.....
		62,863 66	1,361,103 41	D 776,423 53
\$62,834,667 62	Total	\$64,817,253 79	\$11,630,429 04	\$12,513,085 21

Contingent Assets.—Unearned preferential, Contract 4 and allied certificates, \$2,997,548.81.

Contingent Liabilities.—Disputed taxes (including \$43,071.63 accrued interest), \$48,379.44; judgments on appeal, \$163,990.53; guarantee of principal and interest of bonds of New York Municipal Railway Corporation from time to time outstanding — outstanding June 30, 1919, \$90,000,000.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, Dec. 31, 1908." Description of Capital Withdrawn during Year.—Real estate used in operation of road: Sale of property, Chestnut street, Fulton street, and Atlantic avenue, \$27,929.34. For balances in accounts at beginning of year, see 1917 and 1918 Reports.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Right of way				\$261,235 23
Other street railway land.....	\$790 54			100,656 50
Grading				267,504 96
Ballast				236 00
Ties				3,626 12
Rails, rail fastenings, and joints..				23,575 30
Special work				21,182 71
Track laying and surfacing.....				19,523 41
Paving				150 00
Roadway tools				64 63
Elevated structures and founda- tions				381,355 98
Bridges, trestles, and culverts...				13,147 38
Crossings, fences, and signs.....				22,772 96
Interlocking and other signal ap- paratus				15,881 49
Telephone and telegraph lines....				63 96
Poles and fixtures				2,975 50
Transmission system				1,001 50
Distribution system				48,226 32
Substation buildings				33,231 42
Shops and car-houses.....				3,297 34
Stations, waiting rooms, and miscellaneous buildings				80,618 44
Docks and wharves.....				278 65

* See footnote 4.

370 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

New York Consolidated Railroad Company

Fixed Capital Installed since December 31, 1906—Concluded

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Park and resort properties.....				\$9,173 34
Substation equipment				124,606 17
Shop equipment				16,073 21
Revenue cars				1,695,290 32
Electric equipment of cars.....				1,984,234 87
Other rail equipment				4,439 24
Miscellaneous equipment				1,631 77
Miscellaneous construction ex- penditures				192 15
Total	\$780 54			\$5,352,081 94

Miscellaneous Investments—Corporation

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
<i>Stock of associated companies— mortgaged or pledged:</i> ^a				
N. Y. Municipal Ry. Corp.....	\$200,000 00	\$200,088 45	\$200,088 45	.....
<i>Securities of non-associated com- panies—bond:</i> ^b				
City of New York 4¼'s, 1960.....	24,000 00	24,537 51	24,537 51	\$1,080 00
<i>Other miscellaneous investment— Free:</i>				
Participation certificates in B. R. T. Insurance reserve fund, 6 per cent	183,691 33	—	183,691 33	* 5,660 74
Total	\$412,691 33	—	\$412,297 29	\$6,660 74

Miscellaneous Investments—Receiver

<i>Funded debt of assoc'd co's—depre- ciation fund investment:</i>				
Brooklyn Rapid Transit Co., 3- year, 7 per cent gold notes, 1921	\$245,000 00	\$246,225 00	\$246,225 00	\$17,150 00
Brooklyn Rapid Transit 6-year 5 per cent gold notes.....				331 50
<i>Securities of non-associated co's —depreciation fund investment:</i>				
Southern Pacific refunding 4's, 1955	40,000 00	37,312 50	37,312 50	1,600 00
Northern Pacific prior lien 4's, 1997	40,000 00	37,537 50	37,537 50	1,600 00
N. Y. Central 1st mortgage 3¼'s, 1997	40,000 00	34,408 75	34,408 75	1,400 00
City of New York, 4¼'s, 1966....	55,000 00	57,818 75	57,818 75	2,337 50
U. S. Second Liberty loan con- verted 4¼'s, 1942.....	100,000 00	100,000 00	100,000 00	4,231 25
U. S. Third Liberty loan con- verted 4¼'s, 1928.....	50,000 00	50,000 00	50,000 00	2,421 94

^a As security for certificates of indebtedness Nos. 2 and 6.

^b Deposited with State Industrial Commission.

* Credited to expense (Insurance).

New York Consolidated Railroad Company

Miscellaneous Investments—Receiver—Concluded

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
<i>Other miscellaneous investments</i>				
— <i>depreciation fund:</i>				
N. Y. Municipal Ry. Corp. 1-year 6 per cent notes, 1919.....	\$207,000 00	\$207,000 00	\$207,000 00	\$6,936 00
<i>Fees:</i>				
Brooklyn Rapid Transit Co., 5 per cent demand notes ²⁰	57,922 73	57,922 73	57,922 73	" 2,721 08
A. & M. Hockman, 6 per cent bond and mortgage, matured Oct. 1, 1918.....	4,000 00	4,000 00	4,000 00	240 00
Total	\$268,922 73	\$268,922 73	\$268,922 73	\$44,897 11

*Advances to Associated Companies.*²¹—To Brooklyn Rapid Transit Co., amount at beginning of year, \$4,235,000; advanced during year, \$325,000; reimbursed during year, \$615,000; amount at end of year, \$3,935,000; interest at 5 per cent accrued during year, \$196,192.36; paid, \$190,230.15. To Receiver, New York Municipal Ry. Corp., advanced during year and owing at end of year, \$1,350,000; interest at 6 per cent accrued during year and owing at end of year, \$8,216.64. Total advances at end of year, \$5,285,000; total interest accrued, \$304,406; paid, \$190,230.15.

Special Deposits.—Coupons, \$46,525; Title Guarantee Trust Co., \$5,000; total, \$51,525.

Prepayments.—Insurance, \$51,613.24; rents, \$6,350; payable suspense, \$39,108.37; sundry, \$341.87; total, \$97,307.28.

Expenses.—Accounts in litigation, \$90,000.00; New York Municipal Railway Corporation, \$12,370.80; car heating prosecution, \$3,054.90; J. J. Dempsey,²² \$10,000; miscellaneous \$8,523.97; total, \$94,928.76.

Capital Stocks.—See 1917 Report.

Funded Debt

PARTICULARS	Brooklyn Union Elevated Rd. Co. first mortgage bonds	Kings County Elevated Rd. Co. first mortgage bonds	Sea Beach Ry. Co. Consolidated dated mortgage bonds
Nominal date of issue.....	Feb., 1899	Jan., 1899	Sept., 1896
Date of maturity.....	Feb. 1, 1960	Aug. 1, 1949	Sept., 1918
Interest, rate, and dates.....	5%, F. & A.	4%, F. & A.	4%, M. & S.
Denominations	\$1,000 00	\$1,000 00	\$100 & \$1,000
Authorized by company.....	\$16,000,000 00	\$7,000,000 00	\$350,000 00
By public authority.....	16,000,000 00	7,000,000 00	650,000 00
Actually issued, prior to year.....	16,000,000 00	7,000,000 00	650,000 00
Cash realized			90,000 00
Property consideration	²³ \$16,000,000 00	²⁴ 7,000,000 00	²⁵ \$50,000 00
Discount			10,000 00
Reacquired and retired, etc.....	33,000 00		650,000 00
Actually outstanding	16,977,000 00	7,000,000 00	
Interest accrued	798,487 50	280,000 00	17,549 98
Interest charged to income.....	798,487 50	280,000 00	17,549 98

²⁰ Employer's liability reserve investment.

²¹ Credited to employer's liability reserve.

²² Respondent also reports under Accounts and bills receivable, \$3,983.87 due from the following associated companies: Brooklyn Heights Rd. Co., \$420.86; South Brooklyn Ry. Co., \$3,111.08; Receiver, Brooklyn Rapid Transit Co., \$401.73.

²³ Amount advanced to attorney for defense of J. J. Dempsey, account Malbone street tunnel accident.

²⁴ For details of the purposes for which stocks and bonds of constituent companies were issued, see 1913 Annual Report of the Commission, Vol. II, pp. 697-698.

372 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

New York Consolidated Railroad Company

Funded Debt — Concluded

PARTICULARS	Brooklyn Union Elevated Rd. Co. first mort- gage bonds	Kings County Elevated Rd. Co. first mort- gage bonds	Sea Beach Ry. Co. Consoli- dated mort- gage bonds
Interest paid	\$789,900 00	\$278,500 00	\$17,540 98
Interest accrued but not due.....	332,645 83	118,098 67	.....
Interest matured and unpaid.....	40,905 00	5,620 00	.....
Market price	Inactive	Inactive	.....
Trustees under mortgages.....	Central Union Trust Co.	Central Union Trust Co.	.....

Bills and Accounts Owing to Associated Companies.—Certificates of indebtedness issued by respondent, payable on demand and bearing interest at 6 per cent, owned by Brooklyn Rapid Transit Co.: Outstanding at beginning of year, \$14,063,737.29; at end of year, ²² \$14,654,794.06; interest accrued during year, \$379,406.64; paid, \$579,933.48.

Open accounts on which no interest is charged, owing at close of year: Brooklyn Heights Rd. Co., \$29,508.95; Nassau Electric Rd. Co., \$1,415.55; South Brooklyn Ry. Co., \$5.35; Coney Island & Gravesend Ry. Co., \$17.75; Brooklyn, Queens County & Suburban Ry. Co., \$321; Coney Island & Brooklyn Rd. Co., \$376.45; N. Y. Municipal Ry. Co., \$1,416,195.56; Brooklyn Rapid Transit Co., \$1,044,329.39; total, \$2,492,170.50.

Reserves — Corporation

	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Reserve deductible from fixed capital:				
Accrued amortisation of capital prior to temporary operation as provided in Contract No. 4 ²⁰	\$156,451 08	.....	.....	\$156,451 08
Fire Insurance	183,091 83	.....	.....	183,091 83
<i>Receiver</i>				
Depreciation fund for existing railroads and their equipment ²¹	\$663,602 12	\$163,000 00	²¹ \$374,860 08	\$450,742 08
Depreciation fund for plant and property of extensions and additional tracks ²²	16,818 63	²² 31,010 95	²² 46,953 99	375 60
Depreciation fund for the railroad and its equipment ²³	80,937 10	²³ 156,065 67	²³ 223,081 52	13,971 25
Fund for replacement of retired property of existing railroads ²⁴	107,793 34	13,496 48	10,483 13	108,806 64
Employer's liability.....	44,506 25	45,962 26	8,928 28	81,540 28

²⁰ Of this amount, certificate No. 1, for \$14,344,974.96, was issued in lieu of other certificates as follows: Brooklyn Union Elevated Rd. Co., \$5,944,778.22; Canarsie Rd. Co., \$1,378,869.17; Sea Beach Ry. Co., \$277,065.53; N. Y. Consolidated Rd. Co., \$2,742,722.04.

²¹ See *Depreciation*.

²² Adjustment for fiscal year 1918, \$49,076.63 (for concurrent credits, see notes 18 and 20); charges for retirements during year, \$3,843.89; credited to operating and maintaining, representing 54 per cent expenditures in excess of 12 per cent of revenues, \$316,839.51.

²³ Includes adjustment for fiscal year 1918, \$7,010.96.

²⁴ Credited to operating and maintaining, representing 8 per cent expenditures in excess of 12 per cent of revenues.

²⁵ Includes adjustment for fiscal year, 1918, \$42,065.67.

²⁶ Credited to operating and maintaining, representing 38 per cent expenditures in excess of 12 per cent of revenues.

New York Consolidated Railroad Company

Suspense Credit Balances.—Corporation: U. S. Government award, 63rd street dock, \$1,395,490.08; fire account, 224 Adams street, April 26, 1918, \$1,387.47; miscellaneous, \$191.62; total, \$1,395,069.12. Receiver: Unearned rentals, \$4,492.73; unclaimed wages, \$1,153.19; miscellaneous, \$873.68; total, \$6,519.58.

INCOME STATEMENT

[The excerpts from the various operating agreements of the companies in the Brooklyn Rapid Transit system, on pp. 573-581 in the 1917 Report, should be consulted for a clearer understanding of the operating data in this abstract.]

Operating revenues:	Net amount for year	Increase or (D) decrease
Transportation revenue	\$15,256,758 77	\$2,570,581 07
Other operating revenue.....	410,339 60	66,715 08
Total operating revenue.....	\$15,667,098 37	\$2,637,296 10
Operating expenses:		
Maintenance of way and structures.....	\$857,753 71	\$75,964 56
Maintenance of equipment.....	1,494,949 66	312,267 47
Operation of power plant or power purchased.....	3,114,064 48	900,851 32
Operation of cars.....	4,219,960 37	1,538,319 47
Injuries to persons and property.....	492,390 53	207,956 42
Traffic expenses		D 56 01
Other general expenses.....	437,583 42	97,920 13
Total operating expenses.....	\$10,606,731 17	\$3,133,223 36
Taxes accrued	884,451 10	71,395 55
Total revenue deductions.....	\$11,471,182 27	\$3,204,619 91
Operating income	\$4,195,916 10	D \$567,223 81
Non-operating income: Rents accrued from lease of road and equipment, \$47,066.30; miscellaneous rent revenues, \$18,983.43; interest, \$297,524.58 (on advances to B. R. T. Co., \$194,192.36; on advances to Receiver, N. Y. Municipal Ry. Co., \$3,216.64; on investments, \$46,099.31; on bank balances, \$8,273.37; on U. S. Government award, account sale of property, 63rd street dock, \$33,367.96; on Receiver's special fund deposited with Central Union Trust Co., \$4,456.50; miscellaneous interest, \$1,913.51); miscellaneous non-operating revenues, \$183.19; total, \$963,767.50; less non-operating revenue deductions, \$20,386.43 (repairs and water charges, \$322.33; repairs and water charges, also operation of water, steam and electric plants and maintenance of Brighton Beach Hotel, \$12,795.96; taxes, \$7,353.12)	343,381 02	56,381 01
Gross income applicable to corporate and leased properties	\$4,539,297 12	D \$510,942 80
Deductions from gross income:		
Track and terminal privileges.....	\$40,332 78	D \$2,067 23
Rent for lease of other road.....	2,332,895 56	629,694 16
Miscellaneous rent deductions.....	5 50	
Interest on funded debt.....	1,078,487 50	D 1,512 50

374 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

New York Consolidated Railroad Company

INCOME STATEMENT—*Concluded*

	Net amount for year	Increase or (D) decrease
Deductions from gross income—<i>Concluded</i>:		
Other interest deductions (on certificates of indebtedness, \$879,406.64; on company's proportion of joint loan made Feb. 8, 1919, by Receiver, B. R. T. Co., \$2,916.67; on Sea Beach Ry. bonds, \$17,549.98; taxes, \$340.65	\$970,213 94	D \$4,654 26
Normal income tax on bond interest assumed.....	14,744 00	10,235 09
Income appropriated to Employer's liability reserve ²²	2,731 08	2,731 08
Total income deductions.....	\$4,360,402 30	\$534,413 00
Net corporate income.....	\$169,394 82	D \$1,145,356 40
CORPORATE SURPLUS		Amount
Surplus, June 30, 1918.....		\$2,074,662 27
Balance for year, transferred from income.....		169,394 82
Profit on Brooklyn Union Elevated Rd. Co. bonds, book value, \$33,000, reacquired for \$27,697.15.....		5,302 85
Refund from U. S. Government on account of corporation taxes, 1910-12, Canarsie Rd. Co.		1,812 06
Amounts collected by South Brooklyn Ry. Co. on account of damage to 63rd street dock.....		1,450 30
Minor additions		31 76
Total		\$2,253,154 08
Dividends declared: 5 per cent on \$5,000,000 preferred stock, \$250,000; 5 per cent on \$12,900,00 common stock, \$895,000	\$945,000 00	
Appropriations to reserves.....	29 30	
Company's proportion of Trustee's fee for disbursement of interest, 1916 and 1917; N. Y. Municipal Ry. Co.....	2,673 97	
Payment of first half of real estate taxes for year 1918, account 63rd street dock property acquired by U. S. Government, July, 1918.....	6,021 60	
Miscellaneous	1,188 74	
Total deductions		\$954,914 30
Surplus, June 30, 1919.....		\$1,298,239 78

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges: Broadway Subway and Home Boroughs Car Advertising Co., Inc., \$231,034.34.

Other car and station privileges: Broadway Subway and Home Boroughs Car Advertising Co., Inc., \$154,023.28; commissions for telephone pay stations, \$32.31; total, \$154,056.54.

Rent of land and buildings: American District Telegraph Co., attachments, \$456.60; Broadway Subway and Home Boroughs Car Advertising Co., Inc., concessions at Brighton Beach, \$3,013.24; Brooklyn Homes Co., space in Avenue H Station, \$360; Brooklyn Edison Co., attachments and crossings, \$2,806.85; Fire Department, City of New York, attachments, \$7,449; Manhattan Bridge Three-Cent Line, Attachments, \$12; National District Telegraph Co., attachments, \$3; New York & Queens Electric Light and Power Co., attachments, \$4.50; New York Telephone Co., attachments and crossings, \$1,086.70; Police Department, City of New York, attachments, \$198.27; Postal Telegraph and Cable Co., attachments, \$973.26; Stock Quotation Telegraph Co., attachments, \$1,338.04; Western Union Telegraph Co., attachments and line privileges, etc., \$1,886.25; Miscellaneous, \$316; total, \$20,114.71.

²² Equals interest accrued on \$57,923.78, B. R. T. Co., 5 per cent demand notes held as Employer's liability reserve investment.

New York Consolidated Railroad Company

Rent of tracks and terminals: Brooklyn Heights Rd. Co., property on Liberty street near Tillary street, \$500; South Brooklyn Ry. Co., Coney Island freight station, \$2,000, and freight trackage, \$2,567.77; miscellaneous, \$35; total, \$5,092.77.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to Depreciation, see statement preceding these abstracts.

Commencing August 4, 1912, when temporary operation of the New York Municipal Railway Corporation was begun, the provisions of Contract No. 4 became effective. Article XLIX, paragraph 4 of the contract provides that the lessee, at the end of each quarter, shall deduct "an amount equal to twelve per centum (12%) of the revenue for the maintenance, exclusive of depreciation, of the Railroad and Equipment and the Existing Railroads." Paragraph 5 provides that the lessee shall deduct "for the first year of temporary operation, an amount equal to three per centum (3%) of the revenue for depreciation of such portions of the Railroad and the Equipment and the Existing Railroads as are not repaired or replaced through the expenditures for maintenance provided for in paragraph 4 of this article. . . . The said three per centum (3%) for the first year of such temporary operation and the amount determined as hereinafter provided for future years shall be divided in accordance with such classification and paid into three (3) depreciation funds. The first of such funds shall be known as 'Depreciation Fund for the Railroad and Equipment,' the second of such funds shall be known as the 'Depreciation Fund for the Plant and Property of the Extensions and Additional Tracks,' which shall be the plant and property of the extensions and additional tracks authorized by the Commission by said certificates, and the third of such funds shall be known as the 'Depreciation Fund for Existing Railroads' which shall be the Existing Railroads and equipment thereof other than that covered by the second fund hereinafter in this article provided for."

Of the 15 per cent of revenue thus provided, maintenance of way and structures was charged with 40 per cent and maintenance of equipment with 60 per cent. From July 1, 1912, the rule has been 12 per cent of operating revenue for repairs and minor replacements, plus depreciation determined each year. Under this rule there was debited to Depreciation of way and structures, \$121,823.69, and there was credited to Depreciation of equipment, \$408,763.71. Of the net credit of \$286,925.02, 54 per cent, or \$154,939.51, was concurrently debited (net) to Depreciation fund for existing railroads and their equipment, 8 per cent, or \$22,953.00 (net), to Depreciation fund for plant and property of extensions and additional tracks, and 38 per cent, or \$109,032.51 (net), to Depreciation fund for the railroad and its equipment.

Power Purchased.—From Transit Development Co., and B. R. T. Co., 175,624,137 kw.hrs. (calculated on monthly car-mileage basis); average price per kw.hr., 1.594 cents; cost, \$2,798,114.71; from Brooklyn Rapid Transit Co. for subway lighting, 212,466.5 kw.hrs; average price per kw.hr., 2 cents; cost, \$4,248.13; from Interborough Rapid Transit Co., A. C., 7,970,961 kw.hrs. average price per kw.hr., 0.7 cent. cost, \$77,596.35; D. C., 26,172,476 kw.hrs., average price per kw.hr., 0.825 cent; cost, \$231,446.76; New York & Queens Electric Light and Power Co., 2,531 kw.hrs., average price per kw.hr., 9 cents; cost, \$224.53; total, charged to operating expenses, \$3,107,640.23.

Rents Payable, Charged to Operating Expenses.—Office rent, 85 Clinton street, payable to Brooklyn Heights Rd. Co., lessee of Brooklyn City Rd. Co., \$11,000.

Taxes

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid ^a
Land.....	\$38,666 20	\$16,920 04	\$6,312 92	\$68,286 90
Improvements on land.....		\$30,477 06	\$2,212 11	
Corporate real property:				
N. Y. Consolidated Rd. Co.....	168,877 04	275,366 10	253 98	201,614 57
N. Y. Municipal Ry. Corp.....	129,310 90			107,928 87

^a Includes \$305,307.31 in dispute and not carried on books, consisting of taxes on real estate, \$25,268.15; on corporate real property, \$34,175.73; on special franchisees, \$248,768.33. Excludes accrued interest, \$43,071.63, as follows: on real estate taxes, \$1,916.17; on corporate real property taxes, \$8,698.34; on special franchise taxes, \$32,467.12.

^b Exclusive of \$7,353.12 charged to non-operating income.

New York Consolidated Railroad Company

Taxes — Concluded

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Special franchisees:				
N. Y. Consolidated Rd. Co.	\$331,450 77	\$346,869 73		\$450,676 22
N. Y. Municipal Ry. Corp.	158,387 29			153,523 28
Bridge tolls.	92,028 10	92,028 10	\$95,265 90	
Dividends — state.	5,670 00	5,670 00	34,020 00	
Gross earnings — state.	88,689 35	88,699 57	81,150 83	
Special excise — federal.	8,420 50	8,420 50	8,420 50	
	<u>\$1,051,500 15</u>	<u>\$364,451 10</u>	<u>\$227,636 24</u>	<u>\$982,034 54</u>

Non-Operating Revenues.—Rents accrued from lease of road and equipment: South Brooklyn Ry. Co., cars over Prospect Park & Coney Island Rd. tracks, \$41,089.90; motor cars on Norton's Point line, \$5,564.40; motor and work cars, \$412; total, \$47,066.30.

Miscellaneous rent revenues: J. K. Larkin Co., Fifth Avenue and 36th street, \$4,333.33; Brighton Beach hotel, \$7,500; Brighton Beach concessions to Broadway Subway & Home Boroughs Car Advertising Co., Inc., \$1,000; miscellaneous, \$3,160.10; total, \$13,993.43. Expenses during period, \$13,028.36 (operation of water, steam and electric plants and maintenance of Brighton Beach hotel; repairs and water charges at various locations); taxes on rented property, \$7,353.12.

Miscellaneous Rent Deductions.—Track and terminal privileges: The Brooklyn Heights Rd. Co., East New York elevated shops, \$30,900; South Brooklyn Ry. Co., \$18,932.78 (Prospect Park & Coney Island Rd. tracks between Fifth and New Utrecht avenues, \$706.39; privileges, Culver terminal, \$18,225.79); City of New York, foot walks over Brooklyn Bridge Plaza, \$400; miscellaneous, \$100; total, \$40,332.78.

Rents accrued for lease of other road and equipment: The Brooklyn Heights Rd. Co., Lutheran Cemetery line, \$25,000; New York Municipal Ry. Corporation, .535 per cent on cost of construction and equipment in operation, \$147,761.22; 6 per cent per annum on capital stock outstanding, \$12,000; 6 per cent per annum on bonds outstanding, \$1,128,099.75; interest on construction in operation not declared by Public Service Commission, \$1,020,034.59; total, \$1,332,895.56.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report. For changes in track during fiscal year 1918, see 1918 Report. Changes during fiscal year 1919: Road owned by respondent, first track, decrease, 1.481 miles; second track, decrease, 1.481 miles; other track, increase, 2.205 miles; net decrease, .756 mile. Road operated under agreement with New York Municipal Ry. Corp., first track, increase, 9.101 miles; second track, increase, 8.987 miles; other track, increase, 5.513 miles; total increase, 23.895 miles. Net increase for all roads, 3.850 miles. See *Important Changes*.

Cars.—See Table II.

Power Plant Equipment.—Leased to Brooklyn Rapid Transit Co. (see Table III).

Miscellaneous.—Number of transfer points with own cars, 74; with cars of associated companies, 38. Car-houses, storage yards, 4; passenger stations, 137; freight station, 1; telegraph line, 0.149 mile; wire, 0.299 mile; telephone line, 26.797 miles; wire, 91,307 miles; signal line, 33.322 miles; wire, 69.321 miles; spare line, 30.372 miles; wire, 94.204 miles.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

* Exclusive of \$5,021.50 on account of real estate taxes, first half 1918, charged to surplus. See also note 24.

New York Consolidated Railroad Company

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President, J. H. Hallock; Vice-Presidents, C. D. Meneely and J. J. Dempsey; Secretary, J. H. Bennington; Assistant Secretary, H. R. Potts; Treasurer, C. D. Meneely; Assistant Treasurer, F. S. Richards; Comptroller, Howard Abel; General Counsel, Geo. D. Yeomans; Claim Agent, I. Isaacsen; General Manager, Frederick P. Royce; Assistant General Manager, W. S. Menden; Purchasing Agent, L. Van Cott; Receiver, L. M. Garrison.

Directors.—T. S. Williams, C. D. Meneely, G. D. Yeomans, W. S. Menden, N. F. Brady, J. H. Hallock, G. W. Chauncey, H. C. DuVal, F. S. Flower, C. A. Boody, G. B. Gallagher, W. S. Benedict, J. J. Dempsey.

Main Business Office.—85 Clinton street, Brooklyn, N. Y.

Report verified by C. D. Meneely, Vice-President and Treasurer, September 27, 1912.

NEW YORK MUNICIPAL RAILWAY CORPORATION

LEASOR

Incorporated September 27, 1912. The entire capital stock of this company is held by the New York Consolidated Railroad Company [and the capital stock of the latter is in turn almost entirely owned by the Brooklyn Rapid Transit Company].

Important Changes during the Year.—Respondent disposed of City of New York corporate stock $4\frac{1}{2}$'s, par value, cost and amount at which carried on books, \$500,000. Investments in real estate mortgages were made during the year as follows: Frances Mallay, \$2,300, due October 1, 1921; Katherine Amass, \$2,000, due October 2, 1921; Michael W. Hart, \$2,100, due October 20, 1921; George Johnston, \$2,000, due October 20, 1921; Helen Hascar, \$2,000, due October 21, 1921; Bernard Drew, \$2,000, due November 14, 1921.

Lindley M. Garrison was appointed Receiver on January 1, 1919. Frederick P. Royce was appointed General Manager on January 30, 1919.

No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	Company		Receiver June 30, 1919	Increase or (D) decrease
		June 30, 1919	June 30, 1919		
\$87,073 68	Cash		¹ \$169,333 68		\$82,260 00
1,940,232 81	Bond proceeds		1,597 39	D	1,938,635 42
261 35	Other special deposits	\$500 00			133 65
190,500 00	Sinking fund for bonds	224,227 33			33,727 33
723,514 32	Accounts receivable		1,461,780 78		738,266 45
15,070 83	Interest and dividends receivable		7,570 83	D	7,500 00
	Assets taken over by the Receiver	2,312,702 55			2,312,702 55
2,852,768 00	Total	2,537,429 68	1,640,067 68		1,320,769 56
1,005,109 38	Securities of non-associated companies	505,109 28		D	500,000 00
	Sinking fund bonds	190,165 28			190,165 28
	Real estate and other miscellaneous investments		12,300 00		12,300 00
	Fixed capital installed since 1908:				
2,832,176 08	Street railway landed capital	2,918,101 70	7,456 14		42,381 81
9,331 52	Intangible street railway capital	9,331 53			

¹ Includes sinking fund, \$94.05.

378 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

New York Municipal Railway Corporation

BALANCE SHEET—*Consolidated*

June 30, 1918	ASSETS SIDE— <i>Consolidated</i>	Company June 30, 1919	Receiver June 30, 1919	Increase or (D) decrease
	Fixed capital installed since 1908— <i>Consolidated</i> :			
\$18,344,064 42	Tangible street railway capital	\$19,964,180 21	\$323,947 47	\$1,940,043 26
22,406,715 25	Expenditures on city-owned lines	22,978,941 40	976,730 65	1,547,956 80
14,867,570 15	Unallocated expenditures	14,936,297 60	677,086 11	765,813 65
58,490,877 37	Total fixed capital.....	60,804,852 52	2,990,218 77	4,295,196 92
100,855 71	Unamortized debt discount and expense ²	104,007 69	.....	151 95
.....	Liquidation of liabilities prior to Jan. 1, 1919.....	.....	139,000 23	139,000 23
829,625 65	Other suspense	1,015,846 81	534,733 36	720,964 52
<u>\$63,292,226 11</u>	<u>Total</u>	<u>\$65,154,411 53</u>	<u>\$4,316,349 63</u>	<u>\$6,178,535 05</u>

LIABILITIES SIDE

\$743,956 25	Amounts due associated companies	\$1,018,322 27	\$1,733,724 50	\$2,007,080 53
745,901 01	Miscellaneous accounts payable.....	299,715 36	243,081 41	D 199,794 24
1,508,300 00	Interest accrued on funded debt	3,000,500 00	.....	1,500,300 00
.....	Interest accrued on unfunded debt	9,936 00	16,233 20	26,219 30
.....	Assets taken over by Receiver.....	.....	2,212,702 55	2,212,702 55
.....	Liquidation of liabilities by Receiver	139,000 23	.....	139,000 23
176 42	Due for wages and salaries.....	249 81	.....	73 49
54,706 60	Other unfunded debt.....	52,146 89	2,447 87	D 111 84
3,044,740 28	Total	4,519,880 25	4,210,349 63	5,785,489 60
60,000,000 00	Funded debt—mortgage bonds.....	60,000,000 00	.....	.....
.....	Sinking fund reserve.....	381,000 00	.....	381,000 00
200,000 00	Common stock	200,000 00	.....	.....
47,456 83	Corporate surplus.....	58,531 23	6,000 00	12,045 45
<u>\$63,292,226 11</u>	<u>Total</u>	<u>\$65,154,411 53</u>	<u>\$4,316,349 63</u>	<u>\$6,178,535 05</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Fixed Capital Installed since December 31, 1908

(A) CITY-OWNED LINES—[CONTRACT NO. 4]

TITLE OF ACCOUNT	Balance at beginning of year	Original capital installed during year	Total cost to June 30, 1919
Right of way.....	\$4,119,593 43	\$22 00	\$4,119,590 43
Other street railway land.....	1,970,266 05	2,719 40	1,972,986 05
Grading	Cr. 3,543 08	.....	Cr. 3,543 08
Ballast	60,798 93	.....	60,798 93
Ties	36,111 18	.....	36,111 18
Rails, rail fastenings, and joints.....	101,852 81	.....	101,852 81
Special work	70,397 01	.....	70,397 01
Track laying and surfacing.....	115,356 05	.....	115,356 05
Tunnels	3,495,288 53	32,140 42	3,553,378 94
Elevated structures and foundations.....	4,185 78	.....	4,185 78
Crossings, fences, and signs.....	8,807 24	.....	8,807 24

² [Represents expenditures for organization and other intangible capital to be amortized in accordance with the order of the Commission in Case No. 1693.]

New York Municipal Railway Corporation

Fixed Capital Installed since December 31, 1908 — Continued

(A) CITY-OWNED LINES — [CONTRACT NO. 4] — Continued

TITLE OF ACCOUNT	Balance at beginning of year	Original capital installed during year	Total cost to June 30, 1919
Interlocking and other signal apparatus.....	\$740,556 93	\$149,575 06	\$890,131 99
Telephone and telegraph lines.....	59,905 97	25,912 34	85,808 31
Poles and fixtures.....	101 87		101 87
Underground conduits.....	340,303 08	62,471 30	402,774 38
Transmission system.....	212,678 08	17,364 68	229,942 76
Distribution system.....	1,340,306 53	245,895 53	1,586,202 06
Substation buildings.....	118,474 73	66 82	118,541 55
Stations, waiting rooms, and miscellaneous buildings.....	650,094 36	90,535 85	740,630 21
Power plant electric equipment.....	15,208 04	105 84	15,313 88
Substation equipment.....	357,190 71	27,912 63	385,103 34
Revenue cars.....	5,445,965 00	520,530 34	5,966,495 34
Electric equipment of cars.....	1,088,387 17	96,530 74	1,184,917 91
Other rail equipment.....	16,895 04	20,614 15	37,509 19
Engineering and superintendence.....	90,175 48	5,898 98	96,074 46
Injuries during construction.....	90,211 27	1,387 77	91,599 04
Interest during construction.....	683,472 92		683,472 92
Miscellaneous construction expenditures.....	680,008 98	136,206 77	816,215 75
Total	\$22,405,715 25	\$1,547,961 30	\$23,953,676 55

(a) RAPID TRANSIT ELEVATED LINES

TITLE OF ACCOUNT	INSTALLED DURING YEAR			Total cost to June 30, 1919
	Elevated extensions	Reconstruction and additional tracks	Unallocated expenditures	
Organization.....				\$1,954 64
Patent rights.....				9,329 23
Debt discount.....				1,800,000 00
Other intangible street railway capital.....				120,296 16
Debt expense.....			\$2,422 43	470,873 04
Right of way.....	\$5,559 34	\$59,983 27		587,988 68
Other street railway land.....	313 30	Cr 23,184 10		2,237,569 18
Grading.....		27,229 94		2,646,101 28
Ballast.....		7,640 61		145,558 78
Ties.....	Cr 623 43	18,777 82		305,748 76
Rails, rail fastenings, and joints.....	1,438 00	75,536 93		600,463 74
Special work.....		97,611 68		293,982 65
Track laying and surfacing.....	Cr 108 31	42,290 23		408,212 01
Roadway tools.....				558 08
Tunnels.....		Cr 7,615 50		81,061 34
Elevated structures and foundations.....	3,220 96	469,476 58		7,302,974 97
Bridges, trestles, and culverts.....				80,129 68
Crossings, fences, and signs.....		187 74		323,606 34
Interlocking and other signal apparatus.....	12,553 83	242,729 33		516,101 20
Telephone and telegraph lines.....	545 93	28,579 59		125,259 53

* Of which \$11,182,362.21 is for construction and \$12,751,308.64 for equipment.

New York Municipal Railway Corporation

Fixed Capital Installed since December 31, 1908—Concluded

(B) RAPID TRANSIT ELEVATED LINES—Concluded

TITLE OF ACCOUNT	INSTALLED DURING YEAR			Total cost to June 30, 1919
	Elevated extensions	Reconstruction and additional tracks	Unallocated expenditures	
Poles and fixtures		\$1,604 24		\$2,642 60
Underground conduits		10,012 23		222,514 53
Transmission system	\$3,107 67	9,526 23		137,006 58
Distribution system	Cr 53 65	143,317 05		330,840 91
Substation buildings	353 85	2,933 47		91,124 75
General office buildings and fixtures		Cr 223 53		17,723 51
Shops and car-houses		116,920 81		207,514 65
Stations, waiting rooms, and misc. buildings	46,045 92	462,195 48		4,262,971 45
Power plant electric equipment		116 46		115 46
Substation equipment	996 71	12,604 40		222,109 22
Revenue cars		3,083 04		42,063 77
Electric equipment of cars				50,767 42
Other rail equipment				1,748 78
Engineering and superintendence	2,313 35	41,524 53	\$30,110 00	1,563,956 48
Law expenditures during construction			19,059 11	121,370 23
Materials and supplies			62,325 83	312,400 12
Injuries during construction		670 25		5,910 10
Taxes during construction				62 88
Interest during construction			551,871 61	10,973,323 12
Miscellaneous construction expenditures	12,441 60	49,145 27	30,012 02	1,055,357 05
Total	\$34,175 21	\$1,897,249 86	\$755,812 65	\$28,841,300 94

Details of Expenditures for Property during the Year (by Groups)

(A) *New Subway Lines*.—Broadway—Fourth avenue line, \$1,207,985.39; Culver line, \$191,126.51; 14th street—Eastern line, \$48,784.30; total, \$1,547,956.20 (original capital installed on city-owned lines).

(B) *Reconstruction—Existing Elevated Lines*.—Brighton Beach (Church avenue to Malbone street), \$100,946.08; Brighton Beach (Neptune avenue to Culver terminal), \$433.54; Myrtle avenue—Broadway connection, \$2,563.08; Myrtle avenue—Fresh Pond connection, \$7,840.52; Sea Beach, Cr. \$21,291.23; Coney Island terminal, \$722,619.53; yards, shops and terminals, \$162,724.91; equipment, \$17,537.23; miscellaneous, \$19,269.15; Fulton street, \$75,035.77; Broadway, \$100,539.65; Myrtle avenue, \$41.42; Brighton Beach (general), \$23,247.81; Fifth avenue, \$19.73; Canarsie, \$22,679.62; total, \$1,229,796.71.

(C) *New Elevated Express Tracks*.—Fulton street, \$19,759.73; Broadway, \$31,074.18; Myrtle avenue, \$53,598.20; East New York, \$433,021.04; total, \$537,453.15.

(D) *Elevated Extensions*.—Liberty avenue, \$9,141.86; Jamaica avenue, \$35,063.25; total, \$34,175.21.

Total expenditures on leased lines as above, \$2,539,381.27; in addition, there were unallocated expenditures during the year, \$755,812.65; total expenditures during the year on leased lines, \$2,747,237.72. Grand total of capital invested during the year, \$4,295,193.92.

Land Acquired during the Year and Devoted to Street or Electric Railway Operations.—Broadway—Fourth avenue line, \$2,671.40; Fourteenth street—Eastern, \$48; Brighton Beach (Church avenue to Malbone street), \$10,206.24; Brighton Beach (Neptune avenue to Culver terminal), \$226.84; Myrtle avenue—Broadway connection, Cr \$2,317.91; Myrtle avenue—Fresh Pond connection, \$99.23; Sea

New York Municipal Railway Corporation

Beach, Cr \$37,335.22; Coney Island terminal, \$315.51; yards, shops, and terminals, \$387.51; Fulton street, Cr \$4,736.12; Broadway, Cr \$553; Jamaica avenue, \$312.30; total, Cr \$30,151.20.

Miscellaneous Investments.—City of New York corporate stock, maturing March 1, 1903; interest at 4½ per cent payable March and September; par value of amount held, actual money cost to respondent, and amount at which carried on respondent's books, \$500,000; interest accrued during year, \$22,500; this stock is on deposit with the City of New York [as security for performance of obligations under contract No. 4].⁴ City of New York corporate stock, maturing 1900; interest at 4½ per cent payable March and September; par value of amount held, \$5,000; actual money cost and amount at which carried on respondent's books, \$5,109.28; interest accrued during the year, \$312.50; this stock is on deposit with the State Industrial Commission.

Securities.—See 1917 Report.

Amounts due Associated Companies.—Brooklyn Rapid Transit Co., bills payable, \$1,042,234.30; accounts payable, \$128,564.91; New York Consolidated R. R. Co., bills payable, \$1,350,000; accounts payable, \$228.75; Brooklyn Heights R. R. Co., \$4,108.35; Coney Island & Brooklyn R. R. Co., \$100; South Brooklyn Ry. Co., \$18,649.77; depreciation fund board, \$307,000; total, \$2,761,046.77.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Rent accrued from lease of road and equipment.....	\$2,915,374 70	\$1,621,648 23
Deductions from income:		
Interest on funded debt.....	2,244,733 75	1,436,633 87
Sinking fund accruals.....	157,107 39	157,107 39
Net corporate income.....	\$213,533 56	\$37,912 47
Surplus, June 30, 1918.....	47,486 23	
Total	\$261,019 39	
Miscellaneous deductions from surplus.....	201,483 11	
Surplus, June 30, 1919.....	\$59,531 28	

Rent Accrued from Lease of Road and Equipment.—[Interest on funded debt, \$1,128,000.75; 6 per cent on outstanding capital stock, \$12,000; 0.635 per cent of cost of construction and equipment, \$147,761.23; adjustments on account of 12th to 18th determination, \$1,237,513.73; total, \$2,615,374.70.]⁵

Officers.—President, T. S. Williams; Vice-President and Treasurer, C. D. Meneely; [Additional] Vice-President, J. H. Harding; Assistant Secretary, H. B. Potts; Assistant Treasurer, F. S. Richards; Comptroller, Howard Abel; General Counsel, G. D. Yeomans; General Manager, Frederick P. Boyce; Assistant General Manager, W. S. Menden; Purchasing Agent, L. Van Cott; Receiver, L. M. Garrison.

Directors.—J. Horace Harding, W. G. Oakman, T. S. Williams, Chas. A. Boody, J. C. Brady, C. D. Burdick, G. W. Davison, N. F. Brady, George B. Gallagher, C. D. Meneely, Colgate Hoyt.

Main Business Office.—85 Clinton street, Brooklyn, N. Y.

Report verified by C. D. Meneely, Treasurer for Lindley M. Garrison, Receiver, September 27, 1919.

⁴ See Dual System Contracts, Annual Report for 1912, Vol. IV, p. 128.

⁵ [From 1919 report of New York Consolidated R. R. Co., lessee.]

NEW YORK RAILWAYS COMPANY

(OPERATED BY RECEIVERS)

Incorporated December 29, 1911, as a reorganization of the Metropolitan Street Railway Company. Respondent holds the properties of the following under leases or operating agreements:

Bleecker Street and Fulton Ferry Railroad Company.
 Broadway and Seventh Avenue Railroad Company.
 Christopher and Tenth Streets Railroad Company (agreement).
 Fort George and Eleventh Avenue Railroad Company (agreement).
 Forty-second Street and Grand Street Ferry Railroad Company.
 Eighth Avenue Railroad Company.
 New York and Harlem Railroad Company (city line).
 Ninth Avenue Railroad Company.
 Sixth Avenue Railroad Company.
 Thirty-fourth Street Crosstown Railway Company (agreement).
 Twenty-third Street Railway Company.

Respondent holds direct control of the following companies through ownership of a majority of the capital stock:

Bleecker Street and Fulton Ferry Railroad Company.
 Broadway and Seventh Avenue Railroad Company.
 Fort George and Eleventh Avenue Railroad Company.
 Forty-second Street and Grand Street Ferry Railroad Company.
 Thirty-fourth Street Crosstown Railway Company.
 Twenty-third Street Railway Company.

Respondent also owns a one-quarter interest, represented by 250 shares of the capital stock, of the Brooklyn and North River Railroad Company; and a one-half interest, represented by 500 shares of the capital stock, of the Bridge Operating Company.

Stock control of this company is held by the Interborough Consolidated Corporation.

Important Changes during the Year.—As evidenced by deed dated August 14, 1918, the company acquired, through foreclosure proceedings and sale on account of principal and interest due upon its holdings of first consolidated mortgage bonds, the franchises and certain property (including lease of Christopher & Tenth Street Railroad Company) of the Central Crosstown Railroad Company of New York subject to that company's first mortgage — with bonds outstanding of \$250,000.

Purchased on September 13, 1912, \$210,000 par amount of Christopher and Tenth Streets Railroad Company first mortgage 4% bonds, due October 1, 1918, at par and accrued interest to September 13, 1918.

Changes in holdings of Liberty Loan bonds: $3\frac{1}{4}\%$, on hand, July 1, 1912, \$31,680; purchased, \$3,700; sold at par, \$35,150; on hand, June 30, 1913, none. 4%, on hand, July 1, 1912, \$267,450; sold, \$2,450; converted into $4\frac{1}{2}\%$ bonds, \$253,000; on hand, June 30, 1913, none. $4\frac{1}{2}\%$ (converted 4%), \$253,000; sold, \$253,450 par value for \$242,362.30 at a loss of \$10,677.30; on hand, June 30, 1913, \$2,550. $4\frac{1}{2}\%$, on hand at beginning and end of year, \$300,000.

Agreements: With the Christopher and Tenth Street Railroad Company and Guaranty Trust Company extending the time for payment of \$210,000 par value of mortgage bonds of the Christopher and Tenth Street Railroad Company, to bear interest at the rate of 4% from October 1, 1918; dated September 26, 1918, effective October 1, 1918, terminates October 1, 1923.

With the Interborough Rapid Transit Company, dated September 10, 1918, and

New York Railways Company

June 30, 1919, for the supply of power for the year ended June 30, 1919, at the following rates per kw. hr.:

	SIX MONTHS ENDED	
	Dec. 31, 1918 (cents)	June 30, 1919 (cents)
A. C. power:		
From 59th street.....	.7120	1.6039
From 74th street.....	.6928	.9146
D. C. power:		
From Manhattan substations.....	.8967	1.2248
From subway substations.....	.7998	1.1113

For changes in mileage, see Table I.

Job M. Hedges was appointed Receiver, effective as of midnight March 30, 1919.

For officers appointed by the Receiver, see schedule of Officers at the end of this abstract.

BALANCE SHEET — CONSOLIDATED

June 30, 1918	ASSETS SIDE ¹	June 30, 1919	Increase or (D) decrease
	Current assets:		
\$137,512 39	Cash	\$1,168,236 69	\$1,038,774 30
994,300 50	Special deposits ²	260,877 83	D 433,391 71
56,844 57	Bills receivable — Brooklyn and North River R. R. Co.....	65,329 80	8,485 03
953 63	Bills receivable — time	953 63	.....
553,142 77	Accounts receivable ³	922,875 55	369,732 78
102,737 63	Interest and dividends receivable ⁴	320,311 34	217,573 66
.....	Job M. Hedges, Receiver New York Rail- ways Co.	957,567 33	957,567 33
1,309,095 63	Materials and supplies.....	1,271,144 07	D 38,941 56
1,496,317 11	Stocks of associated companies.....	1,496,317 11	.....
.....	Bonds of associated companies.....	210,000 00	210,000 00
411,308 37	Other miscellaneous investments ⁵	112,403 37	D 298,900 00
	Fixed capital installed since 1908:		
2,194 63	Street railway land.....	2,167 83	3 35
5,400 00	Intangible street railway capital.....	5,400 00	.....
1,123,537 90	Tangible street railway capital.....	3,223,974 93	95,437 08
220,822 17	Expenditures on leased lines.....	187,711 89	D 33,110 28
115,275 71	Other departments (owned and leased)...	115,280 52	D 6 19
1,473,200 41	Total fixed capital — gross ⁶	3,535,524 27	62,323 86
2,688,345 83	Less accrued amortization of capital ¹	2,713,280 56	29,971 73
784,851 58	Total fixed capital — net ⁶	817,203 71	38,353 13

¹ [The balance sheet as submitted by the company has been amended by the transfer of the reserve "Accrued Amortization of Capital" from the liabilities side to the assets side where it is shown as a deduction from "fixed capital," in accordance with the requirements of the report form. It should be noted, however, that the part of the company's fixed capital — reported above — excludes the fixed capital in Accounts awaiting distribution whereas the reserve is applicable to the total fixed capital.]

² Includes \$7,707.25 reported by the company as a contingent asset. [The item is explained in the 1913 report as representing "cash deposited (by prior interests) to pay interest and rentals uncalled for, accrued and payable prior to Jan. 1, 1912."]

³ Includes accounts due from associated companies: in 1918, \$62,508.98; in 1919, \$61,845.11 (Interborough Rapid Transit Company, \$33,504.37; Brooklyn and North River, \$22,083.39; Bleecker Street and Fulton Ferry R. R. Co., \$21.73; 145th Street Crosstown Ry. Co., \$250); also from other railroad companies \$345,637.51 (Belt Line Ry. Co., \$22,074.73; 42d Street, Manhattanville and St. Nicholas Avenue Ry. Co., \$22,320.43; Dry Dock, East Broadway and Battery Rd. Co., Receiver, \$24,005.93; Second Avenue Rd. Company, Receiver, \$124,077.42; Third Avenue Ry. Co., \$24,315.33; Union Ry. Co., \$12,343.11.)

⁴ Includes amounts due from associated companies: Broadway and Seventh Avenue Rd. Co., \$105,015; 42d Street and Grand Street Ferry Rd. Co., \$30,000; 23d Street Ry. Co., \$33,082.50; Bleecker Street and Fulton Ferry Rd. Co., \$12,804; Christopher and Tenth Street Rd. Co., \$2,100; total, \$187,961.50.

⁵ Includes the cost of respondent's reacquired first real estate and refunding mortgage 4 per cent bonds, \$26,302.54.

⁶ Exclusive of cost of property included in Accounts awaiting distribution.

384 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

New York Railways Company

BALANCE SHEET—CONSOLIDATED—Continued

June 30, 1913	ASSETS SIDE—Continued	June 30, 1919	Increase or (D) decrease
Cr.\$237,293 21	Construction in process	Cr.\$237,293 21	
93,175 96	Prepayments	47,254 79	D \$45,921 16
364,113 30	Unamortized debt discount and expense	356,999 68	D 7,113 62
1,886 28	Other suspense	2,294 23	358 00
	U. S. Liberty Loan bonds—account employees' subscriptions	2,550 00	2,550 00
80,197,224 05	Accounts awaiting distribution	80,175,693 59	D 21,631 46
\$36,964,869 69	Total	\$37,828,368 46	\$1,331,498 77

DETAILS OF ACCOUNTS AWAITING DISTRIBUTION, JUNE 30, 1919

	Amount
Cost of property, etc. (see note)	\$74,671,206 21
Property acquired January 1, 1912—subsequently sold	Cr. 115,071 93
Miscellaneous deferred adjustments	15,906 70
Account with joint committee under agreement of sale dated December 30, 1911 (debit account)	650,438 86
Guaranty Trust Company as trustee:	
Deposit of proceeds under foreclosure of Central Park, North and East River R. R. Co. bonds	15,363 01
Deposit of cash received on account of deficiency judgment against Central Crostown R. R. Co.	54,310 88
Real estate, securities, special funds, etc., received in connection with settlement of New York City Ry. Co. and Metropolitan Street Ry. Co. receiverships	274 53
Unpaid special franchise tax of the year 1900 and interest accrued thereon to November 22, 1908	362,667 60
Expenditures subsequent to January 1, 1912:	
Purchase of first mortgage 5 per cent bonds—Metropolitan Crostown Ry. Co.	602,453 30
Purchase of New York Railways Co. first real estate and refunding 4 per cent gold bonds representing investment of portion of cash received in connection with settlement of New York City Ry. Co. and Metropolitan Street Ry. Co. receiverships	783,108 85
Purchases representing investment of portion of proceeds under foreclosure of Central Park, North and East River Rd. Co. bonds: 8,536 shares of capital stock of Bleeker Street and Fulton Ferry Rd. Co.	\$239,067 03
4¼ per cent Third Liberty Loan bonds	200,000 00
	439,067 03
Settlement of claims against New York City Ry. Co. and Metropolitan Street Ry. Co. and its receiver	1,570,598 08
Reimbursement of general cash—current account—Receiver Metropolitan Street Ry. Co.	33,321 45
Port claims and expenses applicable to period prior to January 1, 1912	553,964 19

* Removal of equalizers throughout the system, Cr. \$148,261.93; changing D. C. and pulling out A. C. feeders, Cr. \$100,855.58; cable pulled out, not replaced, Cr. \$56,-896.20; installing and pulling out million feeders, Cr. \$1,085.53; money received from insurance company for burned cars, Cr. \$2,354.44; protection of feeders in man-holes, \$21,660.47.

* Preliminary expense on account of extension of tracks on 86th street from Central Park to Broadway pending action on application for franchise, \$1,994.23; unpaid corporate expenses of Bleeker Street and Fulton Ferry R. R. Co., payable in advance, \$300.

* [Includes \$250,000 as an offset to the \$250,000 first mortgage bonds of the Central Crostown R. R. Co. assumed by the respondent in connection with foreclosure proceedings against that company—P. S. C.]

New York Railways Company

DETAILS OF ACCOUNTS AWAITING DISTRIBUTION, JUNE 30, 1919—*Concluded*

Expenditures subsequent to January 1, 1912— <i>Concluded</i> :	Amount
Purchase of certain tort claims from accident creditors' protective committee	\$5,471 48
Judgments and expenses paid—repaving cases against lessor companies applicable to period prior to January 1, 1912	192,532 13
Taxes and assessments accrued to January 1, 1912	134,650 75
Interest on underlying bonds accrued to January 1, 1912	137,708 34
Interest on real estate mortgage accrued to January 1, 1912	12,468 75
Expenditures on account of receivership litigation:	
From receivership realization funds	\$23,787 08
From general cash	16,479 83
	40,267 46
Expenditures from general cash in re foreclosure proceedings—	
Central Crostown R. R. bonds	10,639 13
Miscellaneous	3,785 39
Total	\$80,175,592 59

Note: Cost of property as acquired under the terms of the reorganization plan of the Metropolitan Street Ry. Co., dated November 29, 1911, and agreement of sale thereunder, dated December 30, 1911, including railways, equipment, real estate, interest, and estates acquired or to be acquired under or by virtue of the foregoing plan and agreement of sale. This amount, as well as the corresponding liability accounts, are stated subject to final adjustment on completion of the accounting with the joint committee and the receivers of the Metropolitan Street Ry. Co.

BALANCE SHEET—CONSOLIDATED

June 30, 1918	LIABILITIES SIDE	June 30, 1919	Increase or (D) decrease
	Unfunded debt:		
\$470,450 53	Taxes accrued	\$1,468,975 35	\$998,524 82
70,208 62	Special fund deposits account leased lines	74,967 11	4,758 49
408,000 00	Miscellaneous bills payable	400,000 00	.....
1,211,316 00	Miscellaneous accounts payable	1,268,821 18	47,505 18
622,372 06	Interest accrued on funded debt	611,942 65	D 10,429 41
.....	Interest accrued on unfunded debt	299,924 62	299,924 62
208,823 34	Rent accrued for lease of road	995,823 85	786,985 01
7,622 33	Other rents accrued	7,023 34	D 599 99
14,975 00	Rent under operating agreement	16,060 00	1,075 00
122,617 56	Due for wages and salaries	136,878 41	4,260 85
.....	Estate New York Railways controlling account	967,567 38	967,567 38
12,281 42	Other unfunded debt	243,775 64	231,494 22
	Funded debt:		
58,820,777 19	Mortgage bonds	58,770,777 19	250,000 00
2,250 00	Convertible bond scrip at 4 per cent	2,250 00	.....
.....	Reserve for injuries and damages	208,214 84	208,214 84
154,514 54	Other optional reserves and suspense credit balances	166,989 51	12,474 97
7,989,585 59	Accounts awaiting distribution	8,068,589 20	69,003 61
17,495,090 00	Common stock	17,495,060 00	.....
1,365,830 40	Corporate deficit	3,265,261 31	1,929,390 88
\$85,856,879 69	Total	\$87,888,368 46	\$1,931,498 77

386 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

New York Railways Company

BALANCE SHEET — CONSOLIDATED — *Concluded*

DETAIL OF ACCOUNTS AWAITING DISTRIBUTION, JUNE 30, 1919

	Amount
Realisation in connection with settlement of New York City Ry. Co. and Metropolitan Street Ry. Co. receiverships — awaiting distribution on account of pending litigation and adjustments:	
Cash received	\$5,629,685 25
Special funds assigned March 22, 1916.....	28,140 15
Real estate, securities, etc., at nominal value.....	1 00
	<hr/>
	\$5,657,825 40
Account with Guaranty Trust Co., as trustee:	
Proceeds under foreclosure of Central Park, North and East River Rd. Co. bonds	1,536,274 37
Cash received account of deficiency judgment entered against Central Crostown Rd. Co. in foreclosure of first consolidated mortgage bonds	65,000 00
Account with joint committee under agreement of sale dated December 30, 1911 (credit account).....	554,497 24
Dividends received on stocks owned — accrued prior to January 1, 1912	47,000 00
Balance of award to Forty-second Street and Grand Street Ferry Rd. Co. under agreement dated February 21, 1912.....	197,982 19
	<hr/>
Total	\$8,058,589 20

Contingent Liabilities.— Judgments on appeal, \$91,239.87.

Valuation of Property for Purposes of Taxation.— See Table XX.

DETAILS OF ASSETS AND LIABILITIES

Fixed Capital Installed since December 31, 1908 ¹⁰

(A) ON LINES OWNED

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements ¹¹		
Patent rights				\$5,400 00
Right of way	\$3 25			3,167 88
Ties				777 51
Rails, rail fastenings, and joints.				8,850 28
Special work				22,827 30
Underground construction				12,450 01
Track laying and surfacing.....				25,029 29
Paving				5,768 82
Roadway tools	2,050 00			6,114 70
Telephone and telegraph lines....				10,812 12
Underground conduits				1,359 12
Transmission system	Cr. 4,988 25	Cr. \$7 83		57,339 63
Distribution system		9,609 87		9,700 21
Power plant buildings.....				12,005 42
Sub-station buildings				11,897 42
Shops and car-houses	5,357 49			30,578 85
Stations, waiting rooms, and miscellaneous buildings				4,449 96
Furnaces, boilers, and accessories				833 09
Power plant electric equipment..				5,839 70
Miscellaneous power plant equipment				153 45

¹⁰ [In the case of this company, the schedule represents fixed capital installed since January 1, 1912.]

¹¹ Respondent states that these items represent adjustment in classification of the balance at the beginning of the year.

New York Railways Company

Fixed Capital Installed since December 31, 1909 — Concluded

(A) ON LINES OWNED — Concluded

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Substation equipment	\$7,638 17			\$345,000 21
Shop equipment				2,639 12
Revenue cars	30,976 72	\$22,989 40		1,700,123 36
Electric equipment of cars.....	20,216 52			206,078 23
Other rail equipment.....				22,230 22
Miscellaneous equipment				110,512 28
Engineering and superintendence.....		4 90		7,230 12
Miscellaneous construction expenditures				7,512 98
Total	\$61,843 90	\$23,596 43		\$2,222,542 86

(B) ON LEASED LINES

Right of way			\$26 00
Grading			7,050 68
Ties			194 61
Rails, rail fastenings, and joints.....			3,984 78
Special work			46,326 57
Underground construction			22,693 00
Track laying and surfacing.....			41,642 58
Paving	Cr.\$170 61		15,506 19
Roadway tools			1,477 17
Underground conduits			2,963 75
Transmission system			16 20
Distribution system		Cr.\$9,002 04	24,823 61
Shops and car-houses.....	650 47		15,411 47
Stations, waiting rooms, and miscellaneous buildings			69 31
Revenue cars		Cr. 23,989 40	
Engineering and superintendence		1 20	2,433 51
Miscellaneous construction expenditures			28 77
Total	\$479 96	Cr.\$23,590 24	\$187,711 80

(C) OTHER DEPARTMENTS

Tangible owned	Cr. \$4 99	\$79,433 75
Tangible leased	Cr. 1 20	35,840 77
Total	Cr. \$6 19	\$115,200 52

*Betterments on Leasehold Properties.*¹² — Balances at close of year: Eighth Avenue R. R. Co., \$34,901.72; Sixth Avenue R. R. Co., \$17,662.29; New York and Harlem R. R. Co., \$26,304.41; Broadway and Seventh Avenue R. R. Co., \$70,378.59; Bleecker Street and Fulton Ferry R. R. Co., \$37,670.93; Forty-second Street and Grand Street Ferry R. R. Co., \$3,518.63; Ninth Avenue R. R. Co., \$1,675.31; Thirty-fourth Street Crosstown R. R. Co., \$16,720.79; Twenty-third Street Ry. Co., \$6,029.99; total, \$223,553.66.

¹² The period covered is from January 1, 1912, to June 30, 1919.

388 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

New York Railways Company

DETAILS OF EXPENDITURES FOR IMPROVEMENTS ON LINES OWNED

Installing new electrical equipment, together with necessary cable, in connection with transfer of Corlears street substation to Avenue B and 16th street.....		\$5,587 55
Converting 439 long box cars to pay-as-you-enter type.....		50,633 39
Miscellaneous items under \$5,000.....		5,622 96
Total		\$61,843 90

Detail of Property Acquired January 1, 1912, Subsequently Sold.— Balance at beginning of year, \$107,968.12; less one single-truck closed car to be returned by New York and Queens County Railway Co., \$150; sold during year: 10 hand registers at \$2.00 each, \$20; scrap from 70 horse cars demolished, \$4,050.23; 1-75 H. P. motor (Feed Mill); \$435; 2 houses, \$32.50; materials, tools, etc., from substations, \$2,656.08; total for the year, \$7,253.51. Balance at close of year, \$115,071.93.

Miscellaneous Investments

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
<i>Securities included on the balance sheet in "Investments"</i>				
<i>Stocks of Associated Companies</i>				
<i>Mortgaged or pledged:</i> ¹³				
Twenty-third Street Ry. Co....	\$507,500 00	(14)	\$1,421,000 00	\$91,350 00
Brooklyn and North River R.R. Co. ¹⁴	25,000 00	\$25,000 00	25,000 00	.....
Bridge Operating Co. ¹⁵	50,000 00	38,317 11	38,317 11	3,000 00
145th Street Crosstown R.R. Co. ¹⁶	2,000 00	2,000 00	2,000 00	.....
Total	\$584,500 00	—	\$1,486,317 11	\$94,350 00
<i>Funded Debt of Associated Companies</i>				
<i>Mortgaged or pledged:</i> ¹⁷				
Christopher and Tenth Street R.R. Co., first 4%, 1923 ¹⁸	\$210,000 00	\$210,000 00	\$210,000 00	\$6,603 33
New York Railways Co. first real estate 4%, 1942 ¹⁹	17 41,341 51	26,302 54	26,302 54	(14)
Total	\$251,341 51	\$236,302 54	\$236,302 54	\$6,603 33

¹³ Pledged to Guaranty Trust Co. as trustee under the 30-year first real estate and refunding mortgage.

¹⁴ [Acquired by the issue of New York Railways 30-year 4 per cent first real estate and refunding mortgage bonds. Authorization provided that \$350 par of bonds could be issued for \$100 par of stock.—From documents on file with the Commission.]

¹⁵ Reported as "now in possession of respondent" but pledged to the Guaranty Trust Co.

¹⁶ Represents special fund investment in connection with amortization of debt discount and expense.

¹⁷ [Improperly included here by the company. The par value should have been shown as a deduction from bonds outstanding in accordance with the requirements of the report form.]

¹⁸ Interest on these bonds was credited to "Unamortized debt discount and expense."

New York Railways Company

Miscellaneous Investments—Continued

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
--------------------------------------	--------------------------	---------------------------------	----------------------------------	----------------------------

Securities included on the balance sheet in "Investments"—Continued

Securities of Associated and Other Companies¹²

Mortgaged or pledged:¹³

Broadway and Seventh Ave. R.R. Co.—capital stock....	\$300 00			\$30 00
Thirty-fourth Street Crosstown Ry. Co.—capital stock.....	10,000 00			.....
Peoples Traction Co.—capital stock.....	1,500,000 00			.....
Fulton Street R.R. Co.—capital stock.....	800,000 00			.....
Twenty-eighth and Twenty-ninth Street R.R. Co.—capital stock.....	1,800,000 00			.....
Edenwald Street Ry. Co.—capital stock.....	25,000 00	\$2,512 08	\$2,512 08	.....
Metropolitan Street Ry. Co.—capital stock scrip.....	52 73			.....
Interborough—Metropolitan Co. certificate of voting trust common stock.....	20 00			.....
Temporary receipt of Central Trust Co. dated August 26, 1898, for \$1,000,000 face value of first mortgage bonds of Wall and Cortlandt Street Ferries R. R. Co.....	—			.....
	—	\$2,512 08	\$2,512 08	\$30 00

Other Miscellaneous Investments

Mortgaged or pledged:¹³

New York City 4½% bonds ¹⁴ .	\$82,000 00	\$84,731 06	\$83,588 7	\$3,484 99
-----------------------------------------	-------------	-------------	------------	------------

Securities included on the balance sheet in "Accounts awaiting distribution"

Acquired under the Plan of Reorganization

Mortgaged or pledged:¹⁵

Central Crosstown R. R. Co. capital stock ¹⁶	\$35,100 00			.....
Broadway and Seventh Avenue R. R. Co.: Capital stock.....	1,400,000 00			\$140,000 00
First mortgage 5% bonds (matured).....	1,500,000 00			.....
Fort George and Eleventh Ave. R. R. Co., capital stock....	3,000,000 00			.....
Forty-second Street and Grand Street Ferry R. R. Co., capital stock.....	400,000 00			72,000 00

¹² Pledged to Guaranty Trust Co. as trustee under the 30-year first real estate and refunding mortgage.

¹³ Reported as "now in possession of respondent" but pledged to the Guaranty Trust Co.

¹⁴ Sundry securities purchased through W. L. Turner, Special Master, reported as "now in possession of respondent."

¹⁵ Deposited with State Industrial Commission.

390 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

New York Railways Company Miscellaneous Investments — Concluded

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
<i>Securities included on the balance sheet in "Accounts awaiting distribution"—Concluded</i>				
<i>Acquired under the Plan of Reorganization — Concluded</i>				
Mortgaged or pledged:— <i>Concluded</i>				
Thirty-fourth Street Crosstown Ry. Co., capital stock.....	\$990,000 00	(21)		
Twenty-third Street Ry. Co.: First mortgage 6% bonds (matured).....	200,000 00			
Debenture bonds 5% (matured).....	150,000 00			
One Hundred Forty-fifth Street Ry. Co., capital stock ²²	2,000 00			
Free:				
Central Park, North and East River R. R. Co., capital stock ²³	300,000 00			
<i>Not Acquired under the Plan of Reorganization</i>				
Mortgaged or pledged: ²⁴				
Bleecker Street and Fulton Ferry R. R. Co., capital stock ²⁴	853,600 00	\$239,067 02	\$239,067 02	\$12,804 00
Metropolitan Crosstown Ry. Co., first mortgage 5%, 1920 ²⁵	600,000 00	602,453 80	602,453 80	.....
United States Liberty Loan of 1917, 4½% bonds ²⁶	200,000 00	200,000 00	200,000 00	8,500 00
Central Crosstown Ry. Co., collateral trust notes, 6% ²⁷ ..	637,408 82	—	—	.....
Free:				
New York Railways Co., first 4%, 1942 ²⁷ ..	1,000,000 00	783,108 85	783,108 85	40,000 00
Twenty-third Street Ry. Co., first mortgage 6% bonds matured ²⁸	50,000 00	.....	.....	.....
Total.....	\$11,318,108 82	—	—	\$273,304 00
Grand total, all investments	—	—	—	\$377,762 32

In addition to the foregoing securities listed above, there are \$2,473,400 par value of Central Crosstown R. R. Co. first consolidated 4 per cent mortgage bonds due May 1, 1952, which were acquired by respondent in October, 1914, at auction sale

²¹ Pledged to Guaranty Trust Co. as trustee under the 30-year first real estate and refunding mortgage.

²² Reported as "now in possession of respondent" but pledged to the Guaranty Trust Co.

²³ [Improperly included here by the company. The par value should have been shown as a deduction from bonds outstanding in accordance with the requirements of the report form.]

²⁴ [No appraisal of these securities has been made.]

²⁵ Respondent also has subscription rights to remainder of the authorized issue.

²⁶ Reported as "now in the hands of the Guaranty Trust Co." but not as collateral to any outstanding bonds.

²⁷ Represents investment of portion of proceeds under foreclosure of the Central Park, North and East River R. R. Co. bonds. Reported as "now in possession of the respondent."

²⁸ Represents face value of collateral trust notes, heretofore reported at a face value of \$2,235,000. See explanation at foot of miscellaneous investment schedule.

²⁹ Pledged to Guaranty Trust Co.

³⁰ Investment of portion of cash received in connection with the settlement of New York City Ry. Co. and Metropolitan Street Ry. Co. receiverships.

³¹ Received in connection with settlement of New York City Ry. Co. and Metropolitan Street Ry. Co. receiverships.

New York Railways Company

resulting from foreclosure proceedings against collateral trust notes of Central Crosstown R. R. Co. heretofore reported at a face value of \$2,235,000, such notes now representing a face value of \$637,408.82. Furthermore, as a result of the foreclosure of the first consolidated mortgage above described, the New York Railways Co. acquired certain property of the Central Crosstown R. R. Co. (subject to mortgage of \$350,000) and a deficiency judgment. There are also in the hands of the Guaranty Trust Co., as trustee under the first refunding 4 per cent mortgage of New York Railways Co., \$300,000 par value of Metropolitan Crosstown Ry. Co's second mortgage 5 per cent bonds, dated May 1, 1890, due May 1, 1901.

Special Deposits.—Coupon, \$101,712.51; to pay rent for lease of other roads, \$72,940.91 (Bleecker Street and Fulton Ferry R. R. Co., \$14,140; Broadway and Seventh Avenue R. R. Co., \$21,150; Central Crosstown, \$100.01; Twenty-third Street Ry. Co., \$37,550); to pay rent under operating agreement, \$3,550; account of leased lines, \$2,737.12; easement award on Ninth Avenue and 54th Street property, \$2,239.32; total, \$252,170.62.

Materials and Supplies.—General supplies, \$1,184,254.94; coal, \$3,212.87; stationery, \$1,529.06; feeder cable, \$1,447.80; merchandise, employees' stores, \$50,633.83; total, \$1,271,144.07.

Prepayments.—Taxes, \$2,199.90; insurance, \$44,848.93; rents, \$305.87; total, \$47,354.70.

*Unamortized Debt Discount and Expense.*²²—On \$1,776,250 30-year first real estate and refunding mortgage 4 per cent bonds and convertible 4 per cent scrip, maturing January 1, 1942, issued at 80 for acquisition of \$507,500 par value Twenty-third Street Ry. capital stock, as per the Commission's order of November 30, 1914, in case 1230: balance to be amortized at the beginning of the year, \$336,624.82; charged to income, \$5,152.90; interest collected, \$1,365.34; total credits, \$6,518.24; balance, \$330,105.49. Expense of certifying first real estate and refunding mortgage 30-year 4 per cent bonds and adjustment mortgage 30-year 5 per cent income bonds both maturing January 1, 1942: balance to be amortized at the beginning of the year, \$37,492.48; charged to income, \$404.07; interest collected, \$196.22; total credits, \$599.29; balance, \$36,894.19.

Securities.—Same as in 1917 and 1918, except that respondent assumed \$350,000 par value of Central Crosstown R. R. Co. first mortgage 6 per cent bonds, maturing November 1, 1922, in connection with foreclosure proceedings against that company. For details see Table XIX; also 1917 Report.

Miscellaneous Bills Payable.—6 per cent note for \$400,000 issued to Guaranty Trust Co. to provide funds for maintenance of working capital; interest matured but unpaid at beginning of year, \$100; interest accrued during year, \$24,266.68; interest paid during year, \$12,433.34; interest matured and unpaid at end of year, \$6,066.67; interest accrued but not due, \$5,866.67.

Reserves

	Credit balance, June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Accrued amortization of capital..	\$2,682,348 83	\$635,136 94	\$595,165 21	\$2,712,320 56
Injuries to persons and property..		\$290,073 40	\$1,858 56	208,214 84

²² [Provision for amortization of debt discount and expense was made for the period prior to the Receivership only July 1, 1918, to March 20, 1919. No provision was made, either by the Receiver or corporation for the remainder of the fiscal year.]

²³ Represents the difference between 39% of the transportation revenue and the amount expended during the period March 21, 1919, to June 30, 1919.

²⁴ Represents the difference between 20% of the total operating revenue and the amount expended during the period July 1, 1918, to March 20, 1919.

²⁵ Represents 8% of the transportation revenue for the period March 21, 1919, to June 30, 1919. No provision was made for the period July 1, 1918, to March 20, 1919.

²⁶ Comprises claim department expenses, \$21,915.47; medical expenses, \$5,526.21; claims for injuries to employees, \$2,892.70; other injuries and damages, \$35,899.81; other expenses, \$1,757.17; salaries and expenses of attorneys, \$13,672.45; court costs and expenses, \$178.75; law printing, \$18.

392 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

New York Railways Company

Reserves — Concluded

	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Other optional reserves and suspense credit balances:				
Rentals of land and buildings collected in advance.....	\$3,728 97	\$21,896 23	\$23,696 79	\$1,928 60
Scrap sold	9,844 65	75,467 23	74,072 71	11,239 87
Amortization of cost of stock of Bridge Operating Co. ²⁴	20,217 11			20,217 11
Reserve for doubtful accounts receivable	120,623 81	12,882 22		133,506 03

INCOME STATEMENT

	Storage battery	Electric	Total	Increase or (D) decrease
Operating revenues:				
Transportation revenue.....	\$436,583 75	\$11,170,269 40	\$11,606,853 15	D \$3,394 78
Other operating revenue.....			256,747 89	D 48,687 85
Total operating revenue.....			\$11,863,601 14	D \$56,432 93
Operating expenses:				
Maintenance of way and structures	\$29,711 08	\$1,681,424 24	\$1,771,135 32	\$369,515 75
Maintenance of equipment...	23,004 83	1,216,981 03	1,239,985 86	257,597 71
Horse power—revenue car service				D 908 17
Operation of power plant....	30,048 76	877,440 13	907,488 89	165,851 11
Power purchased—balance..	67 00	Cr 48,688 67	Cr 48,621 67	17,648 29
Operation of cars.....	305,977 89	4,124,303 61	4,430,281 50	828,470 08
Injuries to persons and property	23,160 11	908,690 56	941,850 67	105,986 92
General expenses	38,147 05	641,145 55	679,292 60	27,797 13
Total operating expenses.....	\$520,114 72	\$9,401,296 45	\$9,921,411 17	\$1,789,940 47
Taxes accrued			1,248,196 88	77,973 15
Total revenue deductions.....			\$11,169,608 05	\$1,867,913 62
Operating income			\$693,993 09	D\$1,924,346 25
Non-operating income:				
Miscellaneous rents (\$360,086.11; less expenses, \$182,043.85, and taxes, \$105,383.08).....			122,659 23	3,700 15
Interest revenues: On bank balances, \$15,270.69; on Liberty bonds, \$10,042.54; on special funds, \$74,654.99 ²⁵			99,968 22	D 62,898 49
Dividend revenues			219,174 00	190 33

²⁴ Based on the estimated value of the physical property at the termination of the franchise contract with the City of New York, September 1, 1915.

²⁵ On balances, as follows: Account with Guaranty Trust Co., as trustee, proceeds under foreclosure of Central Park, North and East River R. R. Co. bonds, \$2,854.77; balance of award to Fortv-second Street and Grand Street Ferry R. R. Co. under agreement dated February 21, 1912, \$1,068.29; interest on special franchise tax refunds due from City of New York, \$16,601.31; demand notes Brooklyn and North River R. R. Co., \$3,807.97; City of New York, 4¼ per cent bonds donated with the State Industrial Commission, \$3,484.99; New York Railways Co. first real estate and refunding mortgage bonds, \$40,000; interest on Christopher and Tenth Street R. R. Co. first mortgaged bonds, \$6,603.33; minor loans and accounts, \$244.33.

New York Railways Company
INCOME STATEMENT—Concluded

Non-operating income— <i>Concluded</i> :	Total	Increase or (D) decrease
Profit from operation of others.....	\$12,354 63	D \$14,061 78
Miscellaneous non-operating revenue.....	19 90	19 90
Gross income applicable to corporate and leased prop- erties	\$1,248,071 07	D\$1,997,336 14
Deductions from gross income:		
Interest on funded debt ^a	\$1,232,136 78	\$12,145 13
Other interest deductions (on notes, \$24,366.68; on tax penalty on gross earnings for year ended June 30, 1918, \$12,228.17; on tax penalty on real estate taxes, \$4.11; on current tax penalties, \$30,369.94; on 1900 tax lien penalties, \$15,480.50).....	32,351 40	11,006 10
Rent for lease of other road and equipment.....	1,923,573 87	D 13,314 73
Track and terminal privileges.....	46,697 33	D 1,264 12
Miscellaneous rent deductions.....	96,939 00	D 18,006 71
Receivership expenses	23,374 57	33,374 57
Amortisation of debt discount and expense.....	5,558 06	D 2,156 86
Normal income tax on bond interest assumed.....	7,349 45	1,154 92
Total income deductions.....	\$3,423,039 43	\$23,938 35
Net corporate income	\$2,174,958 36	D\$2,021,324 49

Receiver's Explanatory Notes

With a view to reflecting the results from operation from the standpoint of a going concern, this annual report for the year ended June 30, 1919, of necessity represents a consolidation of the accounting in its relation to those portions of the fiscal year which apply prior and subsequent to receivership administration.

It should be borne in mind, however, that the full costs of street railway operation are not reflected in the income accounts contained in this (page 50) and prior reports filed with the Commission covering the twelve months ended June 30, 1919. This incomplete reflection on the book basis of the operating costs incurred during the year is attributable principally to the inadequacy of the provision made during the period July 1, 1918, to and including March 20, 1919 (a period of eight months and twenty days), for Maintenance and Depreciation, which as included in operating expenses was computed on the basis of 30% of the total passenger revenue—a rate originally created during the existence of normal revenues and normal costs; furthermore, no reserve for injuries to Persons and Property was accrued as a charge to operating expenses during the period stated. Reserves have been created on the books and reported to the Commission covering the period March 21 to June 30, 1919 (three months and eleven days), for Maintenance and Depreciation on the basis of 33% of the total passenger revenue, and for Injuries to Persons and Property at 8% of such revenue.

Under the foregoing conditions, the "Income from Street Railway Operations" (as reported on the incomplete book basis) is stated at the sum of..... \$693,993

If Reserve Allowances covering the period July 1, 1918, to and including March 20, 1919, had been computed for the items of cost above described, on the basis prevailing during the period March 21 to and including June 30, 1919, the Operating Expenses of the year would have been increased by the sum of..... 1,886,130

^a [Includes \$40,000 interest on reacquired bonds. The company has improperly charged interest on these reacquired securities to interest deductions, taking the same into revenue.]

394 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

New York Railways Company Explanatory Notes — Concluded

And the Net Result, instead of being reported as an "Income" (at the amount above shown) would have been stated as a "Deficit" from Street Railway Operations of.....	\$692,187
This Deficit from Street Railway Operations as above set forth does not include certain charges applicable to the Cost of Operation for the year, classified under the System of Accounts prescribed by the Public Service Commission as "Income Deductions Account" (Track and Terminal Privileges and Rent of Land and Buildings) amounting to.....	142,635
Adding these items, the <i>Deficit</i> from Street Railway Operations for the year ended June 30, 1919, would be.....	<u>\$834,822</u>

Thus it will be seen that had Reserves been reflected on the books for the entire year ended June 30, 1919, on the bases above referred to, the annual reports to the Public Service Commission, or those otherwise rendered, would show that the TOTAL REVENUE FROM STREET RAILWAY OPERATIONS WAS INSUFFICIENT TO MEET OPERATING EXPENSES AND TAXES ALONE BY A SUM EXCEEDING \$800,000, to say nothing of Rentals of Leased Lines, Interest on Underlying as well as First Mortgage Bonds, and other fixed charges. If there be deducted from the above Street Railway Operating Deficit the Non-Operating Income received, and there be added the Rentals, Interest, and other charges for which no provision is made in the foregoing computation, the DEFICIT OF THE CURRENT YEAR, *excluding* Interest on the first real estate and refunding mortgage 4% bonds, would be \$2,338,597, and *including* such interest, \$3,561,139.

If to the Total or Corporate Deficit shown by the books there be added the Reserve Allowance above described (which apply to the year 1919 only), the CORPORATE DEFICIT AT JUNE 30, 1919, WOULD BE \$4,671,442. This, however, does not take into consideration the inadequacy of Reserves for Maintenance and Depreciation existing prior to the current fiscal year; *i. e.*, for that period of the War prior to July 1, 1918, during which the operating costs were abnormally high and the revenues exceptionally low.

As in support of the foregoing there is attached hereto statement of Consolidated Income Account for the year ended June 30, 1919, adjusted to include costs for Maintenance and Depreciation on the basis of 28% of Total Passenger Revenue, and for Injuries to Persons and Property on the basis of 8% of such revenue, a comparison being made with the fiscal year 1914.

New York Railways Company

CONSOLIDATED STATEMENT OF INCOME ACCOUNT FOR THE YEAR ENDED JUNE 30, 1919, ADJUSTED TO INCLUDE COSTS FOR MAINTENANCE AND DEPRECIATION ON BASIS OF 28 PER CENT OF TOTAL PASSENGER REVENUE, AND INJURIES TO PERSONS AND PROPERTY ON BASIS OF 8 PER CENT OF SUCH REVENUE, AND COMPARISON WITH YEAR ENDED JUNE 30, 1914

	YEAR ENDED JUNE 30, 1914			YEAR ENDED JUNE 30, 1919			INCREASE OR DECREASE (IN DOLLARS)		
	Amount	Per cent of operating revenue car-mile	Rate per car-mile	Amount	Per cent of operating revenue car-mile	Rate per car-mile	Amount	Per cent of operating revenue car-mile	Rate per car-mile
ACCOUNTS									
Operating income:									
Revenue from transportation.....	\$13,421,680 71	96.83	38.834	\$11,006,843 15	97.84	45.684	\$1,814,837 56	1.01	6.854
Other street railway operating revenues.....	430,157 11	3.17	1.274	256,747 99	2.16	1.014	183,409 12	1.01	.864
Total revenue from street railway operations.....	\$13,860,837 82	100.00	40.104	\$11,863,601 14	100.00	46.694	\$1,997,236 68	.....	6.594
Maintenance — actual expenditures.....	\$2,447,394 59	17.66	7.084	\$2,981,149 45	25.13	11.734	\$533,754 86	7.47	4.654
Maintenance — depreciation, etc.....	394,772 98	2.34	.944	1,429,454 74	12.05	5.634	1,104,681 76	9.71	4.994
Horsepower — revenue car service.....	125,989 21	.91	.364	.....	.....	.....	184,289 21	.91	.364
Operation of power plant.....	841,456 55	6.07	2.434	588,865 22	7.24	3.384	17,408 64	1.17	.364
Operation of cars.....	3,458,437 84	24.95	10.014	4,430,281 50	37.34	17.444	971,844 16	13.39	7.434
Injuries to persons and property — expended.....	808,134 25	5.81	2.334	733,635 83	6.18	2.894	71,498 42	37	.564
Injuries to persons and property — reserved.....	236,372 35	1.70	.994	194,913 43	1.64	.774	41,459 22	.06	.084
Other general expenses.....	520,416 54	3.76	1.514	679,292 60	5.73	2.674	158,876 06	1.97	1.164
Total street railway operating expenses.....	\$8,759,973 84	63.20	25.354	\$11,307,591 77	95.31	44.514	\$2,547,617 93	23.11	19.164
Taxes accrued on street railway.....	\$1,092,105 42	7.88	3.154	\$1,248,199 88	10.52	4.914	\$156,091 46	2.64	1.764
Total operating income.....	\$4,008,758 56	28.92	11.604	\$668,187 61	5.68	2.734	\$4,700,946 07	34.76	14.384
Non-operating income:									
Miscellaneous rent revenue.....	\$318,326 56	.....	.....	\$360,086 11	.....	.....	\$41,759 55	.....	.....
Interest revenues.....	118,611 49	.....	.....	99,948 22	.....	.....	18,663 27	.....	.....
Dividend revenues.....	212,015 00	.....	.....	319,174 00	.....	.....	107,159 00	.....	.....
Profits from operations of others.....	10,829 60	.....	.....	12,266 63	.....	.....	1,437 03	.....	.....
Miscellaneous non-operating revenues.....	.....	.....	.....	19 90	.....	.....	19 90	.....	.....
Total non-operating revenues.....	\$659,828 65	.....	.....	\$791,504 86	.....	.....	\$131,676 21	.....	.....
Non-operating revenue deductions.....	\$214,762 55	.....	.....	\$237,426 88	.....	.....	\$22,664 33	.....	.....
Total non-operating income.....	\$444,830 10	.....	.....	\$554,077 98	.....	.....	\$109,247 88	.....	.....
Gross income.....	\$4,453,588 66	.....	.....	\$188,109 43	.....	.....	\$4,491,698 19	.....	.....

New York Railways Company

CONSOLIDATED STATEMENT OF INCOME ACCOUNT — Concluded

YEAR ENDED JUNE 30, 1914			YEAR ENDED JUNE 30, 1910			INCREASE OR DECREASE (in dollars)		
	Amount	Per cent of operating revenue car-miles		Amount	Per cent of operating revenue car-miles		Amount	Per cent of operating revenue car-miles
ACCOUNTS								
Deductions from gross income:								
Track and terminal privileges.....	\$49,760 89	.....		\$45,697 32	.....		\$4,063 57	.....
Hire of equipment.....	123 62	.....			.....		123 62	.....
Rent for lease of other roads.....	1,885,849 85	.....		1,873,572 87	.....		12,276 98	.....
Miscellaneous rent deductions.....	111,045 53	.....		96,939 00	.....		14,106 53	.....
Rent under operating agreement.....	50,000 00	.....		50,000 00	.....			.....
Interest on funded debt.....	2,237,015 98	.....		1,228,186 76	.....		1,008,829 22	.....
Other interest of debt discount.....	77,074 26	.....		82,351 40	.....		5,277 14	.....
Amortization of stock, Bridge Operating Co.....	560 88	.....		5,558 06	.....		4,997 18	.....
Other contractual deductions.....	6,095 10	.....		7,349 45	.....		1,254 35	.....
Expenses elsewhere unprovided for, recoupment expenses.....		.....			.....		7,349 45	.....
Total deductions from gross income.....	\$4,437,525 04	.....		\$3,423,029 43	.....		\$1,014,495 61	.....
Net corporate income, loss.....	\$10,063 02	.....		\$3,561,158 96	.....		\$3,571,221 98	.....
Revenue car-miles.....	\$34,564,090	.....		25,407,387	.....		\$9,156,703	.....

New York Railway Company

Debits	CORPORATE EXPENSE	Amount
Deficit, June 30, 1913.....		\$1,395,530 49
Debit balance for year transferred from income.....		2,174,953 36
Appropriation to reserve for doubtful accounts.....		12,532 23
Amounts charged off under disputed accounts with subway contractors		2,149 41
Loss sustained through sale of Liberty loan bonds.....		15,087 30
Interest from January 1, 1912, to June 30, 1913, on special franchise taxes for the year 1900.....		100,623 26
Total		\$2,695,530 94
Credits		
Settlement of judgment issued against tenant.....	387 50	
Refund of federal income tax for the year 1913.....	686 08	
Sale of movable fixtures from employees' stores.....	300 00	
Sale of materials and supplies from 96th street power house	5,619 40	
Materials and supplies account adjusted to reconcile with physical inventory taken March 20, 1913.....	4,834 37	
Refunds due from City of New York account of 1912-1914 special franchise taxes and interest accrued thereon to June 30, 1913:		
Principal	276,683 57	
Interest	33,533 04	377,219 63
Deficit, June 30, 1913		\$2,395,261 21

Operating Revenue.—For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges: New York City Car Advertising Co., \$235,000.

Rent of land and buildings: Interborough Rapid Transit Co., \$2,349.36; miscellaneous items, \$3,266.25; total, \$5,615.61.

Rent of equipment: Interborough Rapid Transit Co., trucks and carts, \$1,012.14; miscellaneous, \$90.73; total, \$1,111.92.

Rent of tracks and terminals: Dry Dock, East Broadway and Battery E. R. Co., \$6,525; Union Ry. Co., \$39.96; Brooklyn and North River E. R. Co., \$9,944.62; Interborough Rapid Transit Co., \$2,442.98; total, \$19,342.48.

Rent of ducts: Third Avenue Ry. system, \$650.24; Receiver, Second Avenue E. R. Co., \$266.60; Interborough Rapid Transit Co., \$471.96; total, \$1,388.82.

Operating expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of December 10, 1912, in Case No. 1206, the Commission ordered that before paying interest on its adjustment mortgage bonds or dividends on its capital stock, the company should set aside or expend for maintenance and depreciation each month a sum equal to at least 20 per cent of its gross operating revenue. Under the above order, \$396,185.21 was credited to depreciation for the period, July 1, 1912, to March 30, 1913. From March 21, 1913, to June 30, 1913, 25 per cent of the transportation revenue was set aside for maintenance and depreciation, the amount charged for depreciation being \$625,136.94. For the year ended June 30, 1913, Depreciation of way and structures was debited with \$432,124.57, and Depreciation of equipment was credited with \$393,152.64.

New York Railways Company

Power Bought, Sold, and Exchanged

NAME OF COMPANY	Total number of kw. hrs. delivered	Average price per kw. hr. (cents)	Total amount	Amount credited to revenue	Amount debited or (Cr.) credited to expense
<i>Power bought</i>					
Interborough Rapid Transit Co. A. C.	95,390,183	.819	\$780,910 07	.....	\$780,910 07
Interborough Rapid Transit Co. D. C.	5,010,386	.963	43,180 66	.....	43,180 66
Total . . . . .	.....	.....	\$822,090 73	.....	\$822,090 73
<i>Power sold</i>					
Lexington Building A. C.	1,658,300	1.100	\$18,341 31	.....	Cr. \$18,341 31
Cable Building A. C.	223,371	1.100	2,445 00	.....	Cr. 2,445 00
Cable Building D. C.	123,654	1.300	1,607 49	.....	Cr. 1,607 49
Interborough Rapid Transit Co. D. C.	8,261	.707	58 31	\$58 31	.....
Brooklyn and North River R. R. Co. D. C.	323,472	1.100	3,558 21	3,558 21	.....
Miscellaneous D. C.	2,967	7.610	218 19	218 19	.....
Total . . . . .	.....	.....	\$36,123 51	\$3,834 71	Cr. \$32,293 80
<i>Power exchanged</i>					
Delivered to Third Avenue Ry. Co. A. C.	294,150	.500	\$1,470 75	.....	Cr. \$1,470 75
Delivered to Third Avenue Ry. Co. D. C.	1,411,979	.900	12,707 93	.....	Cr. 12,707 93
Received from Third Avenue Ry. Co. D. C.	380,240	.900	7,743 20	.....	7,743 20
Delivered to Receiver, Second Avenue R. R. Co. D. C.	4,329,416	1.067	46,210 95	.....	Cr. 46,210 95
Received from Receiver, Second Avenue R. R. Co. D. C.	419,314	.900	4,025 81	.....	4,025 81
Balance . . . . .	.....	.....	.....	.....	Cr. \$43,621 67

Joint Facilities.—Charged to operating expenses, maintenance of way and structures: Third Avenue Ry. Co., \$3,563.53; Union Ry. Co., \$28.03; New York City Interborough Ry. Co., \$.40; Receiver, Second Avenue R. R. Co., \$6,807.03; total, \$15,398.99.

Credited to operating expenses, maintenance of way and structures: Third Avenue Ry. Co., \$1,102.66; Forty-second Street, Manhattanville and St. Nicholas Avenue Ry. Co., \$9,139.38; Union Ry. Co., \$5,000.53; New York City Interborough Ry. Co., \$2,217.05; Receiver, Dry Dock, East Broadway and Battery R. R. Co., \$7,245.32; Belt Line Ry. Corp., \$1,624.18; Receiver, Second Avenue R. R. Co., \$3,247.54; Brooklyn and North River R. R. Co., \$5,973.34; total, \$35,730.55.

Credited to operating rents, rents of tracks and terminals: Brooklyn and North River R. R. Co., \$9,974.52.

Rents Payable Charged to Operating Expenses.—Rent of offices, 21 Park Row, payable to Park Row Realty Co., \$27,999.96; rent of offices, 165 Broadway and 50 Park Place, \$25,411.13, payable to the Interborough Rapid Transit Co.; total, \$53,411.09.

New York Railways Company

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Real estate	\$491,408 48	\$496,340 77		\$504,443 30
Corporate real property	109 32	132 14	306 06	54 26
City—special franchise	294,536 06	232,370 65		402,608 68
City—gross earnings	167,306 05	170,571 68	96,394 06	70,980 39
Car license fees	45,900 00	49,366 63	13,630 00	31,730 00
Stipulated rents	41,000 00	41,000 01	40,800 00	1,000 00
State franchise—capital stock	26,133 31	26,133 31		26,133 31
State franchise—gross earnings	122,281 68	121,870 38	122,281 68	
Federal income	108,868 31	123,681 56	28,195 86	23,763 18
Federal capital stock	1,490 00	702 60	702 60	
Federal excess profits	72,000 26	89,640 48	30,443 84	5,557 28
Total	\$1,294,542 06	\$1,353,579 91	\$231,673 74	\$1,067,306 10

Non-operating Revenues—Rents: Cable building, \$129,062.81; Lexington building, \$126,784.51; other buildings and miscellaneous rents (including bill boards, \$7,123.18), \$94,218.39; total, \$360,066.11; expenses during year, \$132,043.85 (Cable building, \$44,706.63; Lexington building, \$72,730.28; miscellaneous, \$13,617.96; taxes during year, \$106,383.03 (Cable building, \$34,190.16; Lexington building, \$33,313.06; miscellaneous, \$32,879.82); non-operating rent income, \$122,659.23.

Operations of Others, Profit or Loss.—Operation of local cars over Williamsburg bridge for the year ended June 30, 1919: Total result of operation, \$24,513.26; proportion of profit accrued to respondent, \$12,356.63.

Rents Accrued for Lease of Other Roads

NAME OF ROAD	Total rent accrued during year	CLASSIFICATION OF RENT ACCRUED			Rent paid during year
		Interest on bonds	Dividends on stock	Fixed rental and corporate expenses	
Bleecker Street & Fulton Ferry R. R. Co.	\$42,100 00	\$23,000 00	\$13,500 00	\$600 00	\$34,710 00
Broadway & Seventh Avenue R. R. Co....	617,500 00	407,500 00	210,000 00		600,150 00
Christopher & Tenth Street R. R. Co....	61,769 26	8,400 00	53,000 00	1,869 26	35,799 26
Central Crosstown R. R. Co.	1,854 84	1,854 84			4,644 83
Forty-second & Grand Street Ferry R. R. Co.	124,642 37		124,640 00	2 37	100,982 37
Eighth Avenue R. R. Co.	215,000 00			215,000 00	53,760 00
New York & Harlem R. R. Co. (City Line)	402,500 00			402,500 00	100,000 00
Ninth Avenue R. R. Co.	66,500 00			66,500 00	16,000 00
Sixth Avenue R. R. Co.	145,000 00			145,000 00	72,500 00

* Includes \$106,383.03 charged to non-operating income and excludes \$8,508.50 charged to tenants.

* Disbursed directly among individual security holders.

* Paid to lessor companies.

* Paid to lessor company, \$27,319.96; to individual security holders, \$8,400.

400 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

New York Railways Company

Rents Accrued for Lease of Other Roads — Concluded

NAME OF ROAD	Total rent accrued during year	CLASSIFICATION OF RENT ACCRUED			Rent paid during year
		Interest on bonds	Dividends on stock	Fixed rental and cor- porate expenses	
Twenty-Third Street Ry. Co.	\$186,706 70	\$75,000 00	\$108,000 00	\$3,706 70	\$159,080 70
Thirty-Fourth Street Crosstown Ry. Co..	50,000 00	50,000 00	.....	.....	\$48,925 00
	\$1,923,572 87	\$570,754 84	\$518,140 00	\$324,678 03	\$1,135,512 86

Miscellaneous Rent Deductions.—Track and terminal privileges: Receiver, Dry Dock, East Broadway and Battery R. R. Co., \$12,500.04; Receiver, Union Ry. Co., \$99.96; Receiver, Second Avenue R. R. Co., \$6,999.96; City of New York, Department of Plant and Structures, \$15,521.30; Bridge Operating Co., \$3,881.06; total, \$39,902.34.

Ducts: Third Avenue Ry. Co., \$1,890.48; Receiver, Second Avenue R. R. Co., \$3,930.35; Interborough Rapid Transit Co., \$384.15; total, \$6,694.98.

Miscellaneous (rent of lands, car barns, etc.): City of New York, Department of Docks and Ferries, \$3,100.28; Receiver, Dry Dock, East Broadway and Battery R. R. Co., \$44,053.13 (\$46,803.13 less \$2,750 received from sub-tenant); City of New York, Department of Parks, \$600; Interborough Rapid Transit Co., \$6,929.92; Kingsbridge Ry. Co., \$491.67; Consolidated Gas Co., \$399.99; miscellaneous, \$41,364.01; total, \$96,939.00.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 and 1918 Reports.

Changes in track during year:

NAME OF ROAD	Increase or (D) decrease (miles)
Underground electric:	
New York Railways Co.....	.720
Central Crosstown R. R. Co.....	D .740
New York and Harlem R. R. Co.....	D .015
Total underground electric.....	D .065
Storage electric:	
New York Railways Co.....	D .009
Broadway and Seventh Avenue R. R. Co.....	D .069
Eighth Avenue R. R. Co.....	D .013
Sixth Avenue R. R. Co.....	D .018
Total storage electric.....	D .106
Grand total, underground and storage electric.....	D .143

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Number of power houses, 1 (not operated); substations, 6; repair shops, 5; service car-houses, 14; transfer points to respondent's own cars, 257; to cars of foreign companies, 30.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

* Disbursed directly among individual security holders.

* Paid to lessor company, \$780; to individual security holders, \$158,230.70.

New York Railways Company**Employees and Wages.**—See Table XII.**Operating Ratios.**—See Table XV.

Officers.—Of the corporation: President, Theodore P. Shonta; Vice-President and General Manager, Frank Hedley; Vice-President and Purchasing Agent, D. W. Rom; Secretary, H. M. Fisher; Assistant Secretary, A. C. Wigren; Treasurer, J. H. Campbell; Assistant to President, W. Leon Pepperman; Auditor, E. F. J. Gaynor; General Counsel, R. E. Rogers; General Attorney, James L. Quackenbush; Chief Engineer, George H. Pegram; Superintendent of Transportation, George Keegan; Superintendent of Equipment, J. S. Doyle.

Of the receivership: Receiver, Job E. Hedges; Secretary for Receiver, W. A. Anderson; Treasurer for Receiver, J. H. Campbell; General Manager for Receiver, Frank Hedley; General Attorney for Receiver, James L. Quackenbush; Auditor for Receiver, Frank Samuelson; Purchasing Officer for Receiver, M. Fuhrer; Real Estate Officer for Receiver, A. W. Warner; Director of Welfare for Receiver, H. H. Vreeland.

Directors.—August Belmont, Jr., Edward J. Berwind, Henry W. Bull, John Candler Cobb, Thomas DeWitt Cuyler, Charles P. Howland, George P. Leighton, A. D. Juilliard, William H. Remick, Theodore P. Shonta, Richard K. Swartwout.

Main Business Office.—165 Broadway, New York city.

Report verified by Job E. Hedges, Receiver, November 30, 1919.

THE NINTH AVENUE RAILROAD COMPANY**LEASOR**

Incorporated July 29, 1889. On March 12, 1892, the company's property and franchise were leased to the Houston, West Street and Pavenia Ferry Railroad Company for 99 years.

[The latter company was later consolidated with other lines to form the Metropolitan Street Railway Company, which on January 1, 1912, was reorganized as the New York Railways Company.]¹

For terms of lease, see 1917 Report.

The ten principal stockholders and the number of votes to which they were entitled on January 10, 1919, were: Anna W. Peter, 2,000; Estate of Sarah Williams, 47; Alga Law, 457; Mary L. Hays, 374; George Henry Warren, 265; G. H. L. and M. C. Warren, trustees, 265; J. J. O'Donohue, jr., 212; Kate F. Hayes, 185; Georgia W. Warren, 162; Emma L. Maller, 161.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$22,146 62	Cash	\$1,268 25	D \$20,878 37
.....	Accounts receivable	50,500 00	50,500 00
150 00	Interest receivable.....	167 71	17 71
3,543 52	Materials and supplies ²	3,543 52	.....
9,150 00	Free investments	11,150 00	2,000 00
	"Fixed Capital, December 31, 1908"		
9,929 48	Real estate used in operation of road....	9,929 48	.....
120,190 95	Track and roadway construction.....	120,190 95	.....
72,040 57	Cars	72,040 57	.....
89,200 00	Houses and miscellaneous equipment.....	89,200 00	.....
\$51,361 00	Total fixed capital.....	\$51,361 00	.....
\$336,351 14	Total	\$417,990 48	\$31,639 34

¹ [See Documentary History in the Annual Report of the Commission for 1912, Vol. V.]

² Hay, straw, feed, etc., on hand at execution of lease.

The Ninth Avenue Railroad Company

BALANCE SHEET — *Concluded*

June 30, 1918	LIABILITIES SIDE	June 30, 1919	Increase or (D) decrease
\$800,000 00	Common stock	\$800,000 00	
413,648 86	Corporate deficit	382,009 52	D \$31,639 34
<u>\$386,351 14</u>	<u>Total</u>	<u>\$417,990 48</u>	<u>\$31,639 34</u>

Contingent Liabilities.— Not reported.

Valuation of Property for Purposes of Taxation.— See Table XX.

Miscellaneous Investments.— Free: Atchison, Topeka & Santa Fe Ry. Co., general mortgage bonds, 4 per cent, due October 1, 1995, par value, \$5,000; cost and amount at which carried on books, \$4,658.76; acquired January, 1915; interest accrued, \$200. West Shore R. R. Co., first mortgage bonds, 4 per cent, due January 1, 1961, par value, \$5,000; cost and amount at which carried on books, \$4,481.25; acquired January, 1915; interest accrued, \$300. United States Fourth Liberty Loan bonds, 4½ per cent, due 1933–1938, acquired October, 1918; par value, cost and amount at which carried on books, \$2,000; interest accrued, \$67.71.

Securities.— See 1917 Report.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Non-operating revenue:		
Rents accrued from lease of road and equipment ^a	\$66,500 00	
Interest revenues (on bonds, \$290.40; on bank balances, \$152.84; accrued interest not received, \$167.71).....	610 93	D \$181 65
<u>Total</u>	<u>\$67,110 93</u>	<u>D \$181 65</u>
Non-operating revenue deductions (salaries and expenses of general officers, \$2,290; general office expenses and supplies, \$1,181.59).....	3,471 59	497 49
<u>Net corporate income.....</u>	<u>\$63,639 34</u>	<u>D \$679 14</u>
Deficit, June 30, 1918.....	\$413,648 86	
Dividends: 4 per cent on \$800,000 stock.....	32,000 00	
<u>Total</u>	<u>445,648 86</u>	
Deficit, June 30, 1919.....	<u>\$382,009 52</u>	

Description of Road and Equipment.— See Table I; also 1917 Report.

Officers.— President, Joseph Tate; Vice-President, Wm. Henry Hays; Secretary and Treasurer, James G. Affleck; Assistant Secretary and Assistant Treasurer, William Affleck.

Director.— James G. Affleck, Joseph Tate, J. J. O'Donohue, jr., Armistead Peter, jr., Wm. Henry Hays, William Affleck, Michael Kirtland, F. Bianchi Tompkins, J. Gelston Affleck, jr.

Main Business Office.— 1 Madison avenue, New York city.

Report verified by J. G. Affleck, Secretary and Treasurer, September 23, 1919.

^a Dividend on capital stock, \$64,000; allowance for corporate expenses, \$2,500; total, \$66,500.

OCEAN ELECTRIC RAILWAY COMPANY

Incorporated May 1, 1897.

The Long Island Railroad Company acquired stock control of this company in 1898.

Important Changes during the Year.—Decrease of 0.017 mile in sidings and turn-outs. On August 15, 1918, A. J. County succeeded Ralph Peters as president.

No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$22,964 59	Cash	\$13,612 53	D \$9,352 06
100 84	Interest accrued	100 84	
3,214 79	Other current assets.....	4,272 76	1,157 97
7,000 00	City of New York corporate stock.....	7,000 00	
263,564 76	"Fixed Capital, Dec. 31, 1908".....	260,056 33	D 3,508 44
	Fixed capital installed since 1908:		
565 85	Street railway land	565 85	
212,408 08	Tangible street railway capital.....	216,673 73	4,265 65
578,536 67	Total fixed capital—gross.....	477,295 90	739 23
28,539 86	Less accrued amortisation	14,248 40	D 24,296 46
487,996 81	Total fixed capital—net.....	463,047 50	24,949 31
154 24	Prepayments—insurance		D 154 24
\$471,421 87	Total	\$463,128 63	\$18,293 24
LIABILITIES SIDE			
\$2,571 75	Taxes accrued	\$5,115 28	\$2,543 53
23,600 00	Working advances due Long Island R. R. Co.	23,600 00	
250 00	Interest accrued on funded debt.....	250 00	
5,330 57	Interest accrued on unfunded debt.....		D 5,330 57
	Other unfunded debt.....	110 00	110 00
30,000 00	Matured funded debt owing to Long Island R. R. Co.....	30,000 00	
241,663 57	Construction advances due Long Island R. R. Co.	245,177 86	3,514 29
35,000 00	Common stock	35,000 00	
142,215 98	Corporate surplus	158,384 89	16,168 91
\$471,421 87	Total	\$463,128 63	\$18,293 24

Contingent Liabilities.—None.*Valuation of Property for Purposes of Taxation.*—See Table XX.*"Fixed Capital, December 31, 1908"*—Description of Capital Withdrawn during Year.—Property retired in connection with relaying track on Fairview avenue near Hammel station, \$3,508.44. For balances in accounts at beginning of year, see 1917 and 1918 Reports.*Fixed Capital Installed since December 31, 1908*

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Right of way				\$565 85
Grading				3,715 23
Ballast				867 15
Ties	\$159 23			7,170 45

404 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Ocean Electric Railway Company

Fixed Capital Installed since December 31, 1906 — Concluded

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Rails, rail fastenings, and joints..	\$966 17			\$34,363 41
Special work	1,770 69			3,524 96
Track laying and surfacing.....	1,833 29			18,496 90
Paving				60,439 37
Roadway tools				223 37
Telephone and telegraph lines....	Cr. 17 89			34 96
Poles and fixtures.....				2,325 93
Transmission system				283 46
Distribution system				4,308 14
Shops and car-houses.....				309 33
Shop equipment	48 30			48 30
Revenue cars				48,492 52
Electric equipment of cars.....				30,561 17
Other rail equipment				1,340 09
Engineering and superintendence.	17 89			168 06
Miscellaneous construction expenditures				27 85
Total	\$4,267 67			\$317,239 58

Miscellaneous Investments.—City of New York corporate stock: 4½ per cent, due March 1, 1963, par value and amount at which carried on books, \$3,000, cost, \$2,001.25, income accrued during year, \$90, deposited with the Comptroller, City of New York; 4½ per cent, due March 1, 1960, par value and amount at which carried on books, \$5,000, cost, \$5,125, income accrued during year, \$212.50, deposited with State Industrial Commission.

Securities.—See Table XIX, and 1917 Report.

Bills and Accounts Owed to Associated Companies.—Long Island R. R. Co.: Loan account with interest at 4 per cent, \$23,000; no change during year; interest accrued, \$944; interest paid, \$1,416. Construction advances June 30, 1918, \$341,063.57; advanced during year, \$4,267.07; interest accrued at 4 per cent, \$9,796.81; interest paid \$14,664.88; principal repaid during year, \$763.88; balance June 30, 1919, \$345,177.86.

Reserves.—Accrued amortization of capital: Credit balance, June 30, 1918, \$33,539.86; charged to reserve and credited to maintenance of way and structures, \$10,869.47; charged to reserve and credited to maintenance of equipment, \$12,496.99; credit balance, June 30, 1919, \$14,243.40.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$172,030 82	\$10,554 14
Other street railway operating revenues.....	2,653 83	1,218 86
Total operating revenue	\$174,684 64	\$11,773 00
Operating expenses:		
Maintenance of way and structures.....	\$12,463 05	\$10 17
Maintenance of equipment.....	15,706 75	11 87
Power purchased	21,256 64	4,847 64
Operation of cars.....	50,113 71	12,764 27
Injuries to persons and property.....	6,063 71	2,523 73

¹ Adjustment of error in previous years.

Ocean Electric Railway Company

INCOME STATEMENT—Concluded

	Net amount for year	Increase or (D) decrease
Operating expenses—Concluded:		
Traffic expenses	\$36 76	\$36 76
General expenses	646 29	D 349 77
Total operating expenses	\$107,274 42	\$9,547 42
Taxes accrued	6,027 79	1,353 26
Total revenue deductions	\$113,302 21	\$10,900 68
Operating income	\$61,323 13	\$372 32
Non-operating income: Interest revenues on New York City corporate stock	302 50	.....
Gross income applicable to corporate and leased prop- erties	\$61,624 63	\$372 32
Deductions from gross income: Interest on funded debt, \$1,000; other interest deductions, \$10,739.81; track and terminal privileges, \$32,770.30; rent for lease of other road and equipment, \$500; miscellaneous rent deduc- tions, \$5	45,015 71	2,153 91
Net corporate income	\$16,608 91	D \$1,281 59
Surplus, June 30, 1918	142,215 96	
Surplus, June 30, 1919	\$152,384 59	

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges in cars, \$600.

Rent of equipment: Long Island R. R. Co., cars loaned, 6,377 miles at 2 cents, \$127.54, and 423 days at \$4, \$1,732; Huntington R. R. Co., 393 miles at 2 cents, \$7.86; Northport Traction Co., 9,421 miles at 2 cents, \$188.42; total, \$2,051.82.

Rent of land and buildings: Privilege of posting sign on trolley poles, \$2.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of December 23, 1915, this company filed with the Commission amended rules of depreciation which provided 3 cents per revenue car-mile for maintenance of way and structures, and 3½ cents per revenue car-mile for maintenance of equipment. Under the above rules, \$10,809.47 was credited to Depreciation of way and structures, and \$12,426.99 was credited to Depreciation of equipment.

Power Bought.—From Long Island R. R. Co., 1,369,457 D. C. kw.hrs. [based on estimated power consumption per car-mile]; average price per kw.hr., 1.56 cents; total price, charged to expense, \$21,339.15.²

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Real estate	\$323 40	\$547 60	\$323 40	.....
Special franchise	¹ 1,326 34	278 74	170 16	.....
Gross earnings, city	2,022 97	2,121 97	2,022 97	.....
Gross earnings, state .....	.....	1,679 14	1,623 14	.....
Federal income	75 50	1,229 50	.....	.....
Capital stock, federal .....	.....	150 75	75 50	.....
Total	\$4,408 21	\$6,027 79	\$4,284 17	.....

¹ Includes \$32.50 for stop lights.

² Consists of \$1,756.12, canceled under section 48 of Tax Law; and \$170.16, levied on franchises of Rockaway Electric Ry. Co., for which respondent is liable.

Ocean Electric Railway Company

Miscellaneous Rent Deductions.—Track and terminal privileges: Long Island R. R. Co., rent of tracks between Hammel and Far Rockaway, based on proportion of gross earnings between Far Rockaway and Rockaway Park, \$32,770.90.

Rent for lease of other road: Rockaway Electric Ry. Co., tracks on Fairview avenue, Hammel, between the boulevard and the Long Island R. R. tracks, \$500.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description including location and ownership, see 1917 Report.

Changes in track during year: Decrease of 0.017 mile in sidings and turnouts.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Miles of telephone line owned and operated by respondent, 2.8; miles of wire, 5.6; office buildings, 1.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President, A. J. County; Vice-President, C. L. Addison; Secretary, Wm. M. Brown; Treasurer, George A. Walker; Comptroller, C. M. Bunting; General Counsel, F. I. Gowen; General Real Estate Agent, T. W. Hulme; Assistant Comptroller, F. J. Fell, jr.

Directors.—Geo. J. Adams, C. L. Addison, Wm. F. Brown, A. J. County, Geo. D. Dixon, Benjamin Evans, J. W. Marshall, Henry Tatnall, A. P. Thurelsen.

Main Business Office.—Broad Street Station, Philadelphia, Penn.

Report verified by A. J. County, President, October 20, 1919.

PELHAM PARK AND CITY ISLAND RAILWAY COMPANY, INC.

Incorporated May 10, 1913, as a reorganized company; successor to the City Island Rd. Co. and the Pelham Park Rd. Co. the Third Avenue Ry. Co. acquired all of its capital stock July 9, 1914.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$10,068 08	Cash	\$1,496 96	D \$8,581 05
88 87	Accounts receivable	92 00	3 12
82,789 64	Fixed capital installed since 1906.....	82,789 64	
69 73	Prepayments — insurance	18 15	D 51 58
\$93,016 27	Total	\$84,386 77	D \$8,629 50
LIABILITIES SIDE			
\$1,962 59	Taxes accrued	\$10,439 71	\$8,467 12
88,806 18	Working advances due associated co's.....	94,992 22	6,187 05
29,546 31	Miscellaneous bills payable.....	29,546 31	
241 75	Miscellaneous accounts payable.....	353 50	111 75
7,176 85	Interest accrued on unfunded debt.....	8,949 49	1,772 64
100 50	Due for wages and salaries.....	23 26	D 127 14
	Other unfunded debt.....	¹ 126 20	126 20
466 66	Reserve for outstanding tickets, etc.....		D 466 66
45,000 00	Common stock	45,000 00	
88,368 57	Corporate deficit	106,063 68	17,695 11
\$93,016 27	Total	\$84,386 77	D \$8,629 50

¹ Outstanding tickets.

Pelham Park and City Island Railway Company, Inc.

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Fixed Capital Installed since 1908.—No change during the year. See 1918 Report.

Stock.—See Table XIX; also 1917 Report.

Bills and Accounts Owning to Associated Companies.—Third Avenue Ry. Co., 6 per cent demand notes [taken over from Interborough], \$29,545.11; interest accrued during the year, \$1,772.64; nothing paid. Open account on which no interest is charged: Third Avenue Ry. Co., \$31,746.47; Dry Dock, East Broadway & Battery Rd. Co., \$10,227; Belt Line Ry. Corp., \$10,446; Union Ry. Co., \$41,712.77; Westchester Electric Rd. Co., \$347.90; Yonkers Rd. Co., \$6.08; total, \$84,992.23.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Passenger revenue	\$12,787 65	D \$7,083 25
Advertising privileges	225 00	D 80 95
Total operating revenue.....	\$12,012 65	D \$7,094 20
Operating expenses:		
Maintenance of way and structures.....	\$654 32	D \$3,048 16
Maintenance of equipment.....	4,255 49	D 240 57
Operation of power plant and power purchased.....	4,557 47	D 3,295 46
Operation of cars.....	14,964 38	D 1,990 72
Injuries to persons and property.....	3,560 08	3,193 74
Other general expenses.....	1,030 63	80 23
Total operating expenses.....	\$29,022 38	D \$5,300 94
Taxes accrued	2,719 43	186 04
Total revenue deductions.....	\$31,741 86	D \$5,114 90
Operating income	<i>Loss</i> \$12,729 21	D \$1,979 30
Non-operating revenue—Interest	74 39	D 55 34
Gross income applicable to corporate and leased prop- erties	<i>Loss</i> \$12,654 82	D \$2,034 64
Deductions from gross income:		
Hire of equipment (storage battery cars at \$1.50 per day, from Belt Line Ry. Corp., \$3,018; from Dry Dock, East Broadway & Battery Rd. Co., \$1,140).....	\$4,158 00	D \$1,323 00
Miscellaneous rent deductions.....	* 106 00	D 315 00
Interest deductions (on demand notes to Third Avenue Ry. Co.)	1,772 64	.....
Total income deductions.....	\$4,085 64	D \$1,638 00
Net corporate income.....	<i>Loss</i> \$18,690 46	D \$96 64
Deficit, June 30, 1918.....	86,362 57	.....
Deficit, June 30, 1919.....	\$105,063 08	.....

Operating Expenses.—For details, see Table XIV.

* Rent of premises, 220 City Island avenue, \$75; shed, 81 Fordham street, \$30; total, \$105.

410 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Prospect Park and Coney Island Railroad Company

INCOME STATEMENT—Concluded

	Net amount for year	Increase or (D) decrease
Deductions from gross income:		
Interest on funded debt.....	\$35,400 00	
Interest on note due Long Island R. R. Co.....	17,220 00	
Rent for lease of other road and equipment ¹	12,000 00	
Commissions paid for disbursing interest on funded debt		D \$0 21
Total deductions	\$65,620 00	D \$0 21
Net corporate income <i>Loss</i>	\$4,242 49	D \$1,229 45
Deficit, June 30, 1918	538,598 00	
Deficit June 30, 1919	\$542,828 49	

Description of Road.—Right of way extending from the corner of Ninth avenue and 20th street to Coney Island. (For details, see abstract of South Brooklyn Ry. Co.)

Officers.—President, A. J. County; Vice-President, C. L. Addison; Secretary, Wm. F. Brown; Treasurer, Geo. A. Walker; Assistant Treasurer, H. H. Lee; Comptroller, C. M. Bunting; General Counsel, F. I. Gowen; Assistant Comptroller, F. J. Fell, jr.

Directors.—George J. Adams, C. L. Addison, Wm. F. Brown, A. J. County, Benjamin Evans, Henry Tatnall, Geo. W. Wingate.

Main Business Office.—Pennsylvania Station, New York city.

Report verified by A. J. County, President, October 15, 1919.

PROSPECT PARK AND SOUTH BROOKLYN RAILROAD COMPANY

LESSON

Incorporated June 15, 1883.

Since July 5, 1912, this company has been controlled by the South Brooklyn Railway Co. (a B. R. T. subsidiary), which owns 496 out of a total of 500 shares of capital stock outstanding.

For terms of lease, see 1917 Report.

[BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$4,659 24	Cash	\$32,760 93	\$32,001 69
20,500 00	Bills receivable—due on demand.....	¹ 41,500 00	21,000 00
.....	Accounts receivable	1,500 00	1,500 00
468 33	Interest receivable	² 1,225 61	856 68
	"Fixed Capital, Dec. 31, 1908"		
428 21	Real estate used in operation of road.....	456 41	17 50
21,954 83	Track and roadway construction.....	21,950 82	.....
1,000 00	Suspense		D 1,000 00
\$56,017 40	Total	\$110,483 17	\$54,465 77

¹ (Rental New York & Coney Island R. R. Co., \$10,000, and of Prospect Park & South Brooklyn R. R. Co., \$2,000. (For terms of lease, see abstracts of these companies.))

² Consists of note of Brooklyn Rapid Transit Co., \$11,500 (interest accrued during year, \$627.61; interest received, \$520.83); South Brooklyn Ry. Co., \$30,000 (interest accrued during year, \$750; interest received, none).

³ From Brooklyn Rapid Transit Co., \$575.01; South Brooklyn Ry. Co. \$750.

Prospect Park and South Brooklyn Railroad Company

BALANCE SHEET—*Concluded*

June 30, 1918	LIABILITIES SIDE	June 30, 1919	Increase or (D) decrease
\$1,000 00	Miscellaneous accounts payable		D \$1,000 00
.....	Suspense—proceeds from sale of real estate ¹		
50,000 00	Capital stock	\$50,000 00	50,000 00
5,017 40	Corporate surplus	1,389 83	D 3,627 57
<u>\$55,017 40</u>	Total	<u>\$110,489 17</u>	<u>\$54,465 77</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Securities.—See 1917 Report.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Rent accrued from lease of road and equipment.....	\$3,000 00	.....
Interest revenue	2,572 43	\$945 40
Net corporate income	\$5,572 43	\$945 40
Surplus, June 30, 1918	5,017 40	
Total credits	\$10,589 83	
Deductions—18 per cent on \$50,000 capital stock..	9,000 00	
Surplus, June 30, 1919	\$1,589 83	

Description of Road.—Extends from Ninth avenue and 38th street about 1.15 miles to Kensington Junction, Brooklyn. See Table I; also abstract of South Brooklyn Ry. Co.

Officers.—President, T. S. Williams; Vice-President, C. D. Meneely; Secretary, J. H. Bennington; Assistant Secretary, H. R. Potts; Treasurer, C. D. Meneely; Assistant Treasurer, F. S. Richards; Comptroller, Howard Abel; General Counsel, G. D. Yeomans.

Directors.—T. S. Williams, C. D. Meneely, G. D. Yeomans, C. L. Woody, A. M. Williams, J. H. Bennington.

Main Business Office.—85 Clinton street, Brooklyn, N. Y.

Report verified by C. D. Meneely, Vice-President and Treasurer, September 27, 1919.

RICHMOND LIGHT AND RAILROAD COMPANY

Incorporated August 1, 1902, as an electric lighting company; on August 12, 1902, an amended certificate of incorporation was filed enabling respondent also to build and operate an electric railroad.

¹ Represents award, less expenses, to Prospect Park and South Brooklyn Rd. Co., owner, and South Brooklyn Ry. Co., lessee, paid by City of New York for easement acquired by condemnation. Upon determination of respective interest of lessor and lessee in award by board of directors November 24, 1919, \$10,625, representing book value of property of Prospect Park & South Brooklyn R. R. Co., destroyed, was credited to property account, and the remainder, \$48,468.34, was credited to South Brooklyn Ry. Co."

412 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Richmond Light and Railroad Company

The principal stockholders with the number of votes to which they were entitled on June 30, 1919, were as follows: Leslie M. McCrum, 4,400; Edward J. Boyd, 4,000; W. B. Cardoso, 4,000; Thomas F. Ryan, 2,332; George B. M. Harvey, 1,971; N. D. Putnam, jr., 1,836; Austin B. Fletcher, 1,341; Lewis B. Franklin, 719; J. K. Rice, jr., & Co., 700; Sidney Aronstein, 600.

Important Changes during Year.—None. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$12,551 55	Cash	\$30,639 12	\$18,128 57
46,400 00	Coupon special deposits.....	47,240 00	840 00
201,258 81	Accounts receivable	214,980 48	13,721 68
262,359 68	Materials and supplies.....	357,543 08	95,183 41
227,500 00	Stocks of associated companies.....	227,500 00	
75,000 00	Funded debt of associated companies.....	75,000 00	
10,000 00	Securities of non-associated companies.....	10,000 00	
2,000 00	Corporate stock, City of New York.....	2,000 00	
4,037,447 59	"Fixed capital, December 31, 1908".....	4,005,054 93	D 32,392 66
	Fixed capital installed since 1908:		
28,162 82	Street railway land.....	30,162 82	2,000 00
6,018 11	Intangible street railway capital.....	6,018 11	
230,394 99	Tangible street railway capital.....	233,570 15	3,175 16
999,521 74	Lighting department	1,168,641 14	169,119 40
5,351,545 25	Total fixed capital—gross.....	5,493,447 15	141,901 90
296,212 65	Less accrued amortization.....	331,789 79	35,577 14
5,055,332 60	Total fixed capital—net.....	5,111,657 36	56,324 76
153,815 01	Construction in process.....	129,215 83	D 24,599 18
23,604 17	Advances to associated companies.....	114,990 78	91,386 61
20,155 66	Prepayments	12,063 57	D 7,063 08
12,247 13	Other suspense	12,247 13	D 6,000 00
<u>\$6,108,224 65</u>	Total	<u>\$6,336,153 42</u>	<u>\$227,928 77</u>
LIABILITIES SIDE			
\$45,329 20	Taxes accrued	\$36,266 41	\$40,937 21
24,053 61	Judgments unpaid	24,053 61	
944,411 03	Miscellaneous bills payable.....	¹ 954,411 03	10,000 00
140,631 36	Miscellaneous accounts payable.....	152,931 98	12,300 62
46,400 00	Interest accrued on funded debt.....	47,240 00	840 00
120,982 74	Interest accrued on unfunded debt.....	146,771 35	25,788 61
7,552 36	Due for wages and salaries.....	19,518 16	2,965 80
33,038 33	Other unfunded debt.....	51,297 81	18,259 48
2,200,000 00	Funded debt—collateral trust bonds.....	2,200,000 00	
8,606 05	Casualties and insurance reserve.....	7,206 44	D 1,399 61
1,066 13	Other optional reserves.....	Dr 2,978 70	D 4,064 83
2,871,750 00	Common stock	² 2,871,750 00	
335,616 16	Corporate deficit	223,314 07	122,301 49
<u>\$6,108,224 65</u>	Total	<u>\$6,336,153 42</u>	<u>\$227,928 77</u>

Contingent Liabilities.—Balance on Nettleton Spring, \$2,500; interest on taxes due and unpaid, \$5,341.97.

Valuation of Property for Purposes of Taxation.—See Table XX.

¹ Includes \$20,000 demand note in favor of Staten Island Midland Ry. and \$10,000 demand note in favor of Southfield Beach R. R.

² Includes voting trust certificates, \$118,850.

Richmond Light and Railroad Company

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Description of Street Railway Capital Withdrawn during Year.—Field testers, \$80; revenue cars, \$4,950.49; electric equipment of cars, \$6,379.66; change carrier's and conductor's punch, \$16.75; total, \$11,326.89. Balance in account at end of year: Franchises, \$200,000; right of way, \$2,500; real estate used in operation of road, \$41,000; track and roadway construction, \$1,271,920.92; electric line construction, \$91,436.71; buildings and fixtures, \$78,144.95; shop tools and machinery, \$2,172; cars, \$180,869.94; electric equipment of cars, \$157,865.74; miscellaneous equipment, \$14,674.24; organization, \$283,459.23; total, \$2,339,085.63.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Street railway franchises.....				\$1,000 00
Other intangible street railway capital				5,018 11
Right of way.....				21,877 17
Other street railway land.....	\$2,000 00			8,285 65
Grading				4,124 51
Ties				7,556 65
Rails, rail fastenings, and joints..				17,520 41
Special work				66,699 01
Track laying and surfacing.....				17,817 14
Paving				84,308 97
Roadway tools				1,360 01
Interlocking and other signal apparatus				4,358 74
Poles and fixtures.....	36 20			2,601 00
Distribution system				9,517 85
General office buildings and fixtures..				36,808 91
Shops and car-houses.....				424 00
Stations, waiting rooms, and miscellaneous buildings				3,683 72
Shop equipment	1,342 71			1,656 54
Revenue cars				12,575 48
Electric equipment of cars.....				2,930 64
Other rail equipment.....	1,800 00			6,234 33
Miscellaneous equipment			\$3 75	2,910 76
Engineering and superintendence..				587 93
Total	\$5,178 91		\$3 75	\$219,751 08

Land Acquired during Year and Devoted to Street Railway Operations.—Lot on corner of Jersey street and Richmond turnpike, purchase price, \$12,500, in partial payments, amount paid in 1918, \$4,500, in 1919, \$2,000; amount at which carried on books, \$5,500.

*Miscellaneous Investments**

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
<i>Stock of associated companies:</i>				
New Jersey and Staten Island Ferry Co.	\$100,000 00	(*)	\$100,000 00	\$10,000 00
Southfield Beach R. R. Co.....	127,500 00	(*)	127,500 00	.....

*Investments are bound, except the South Shore Amusement Co. stock.

°Accepted in general takeover."

414 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Richmond Light and Railroad Company

Miscellaneous Investments — Concluded

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
<i>Funded debt of associated companies:</i>				
New Jersey and Staten Island Ferry Co., first mortgage 6 per cent bonds, date of maturity indefinite ^a	\$75,000 00	(^d)	\$75,000 00	\$4,500 00
<i>Securities of non-associated companies:</i>				
South Shore Amusement Co., stock	10,000 00	(^e)	10,000 00	.....
<i>Other miscellaneous investments:</i>				
City of New York, stock, 4½'s, 1940	2,000 00	\$2,000 00	2,000 00	35 00
Total	\$314,500 00	.....	\$314,500 00	\$14,535 00

Temporary Advances to Associated Companies.—Staten Island Midland Railway Co., \$110,732.73; Southfield Beach R. R. Co., \$808.98; New Jersey and Staten Island Ferry Co., \$3,649.07; total, \$114,990.78. No interest.

Materials and Supplies.—Coal, \$31,806.03; lighting department, \$195,802.55; railroad depot repair material, \$129,940.51; total, \$357,548.09.

Prepayments.—Taxes, \$11,456.65; insurance, \$1,636.92; total, \$13,093.57.

Suspense.—Overhead suspense on power house improvements, \$7,416.61; reorganization expense, \$4,830.57; total, \$12,247.18.

Securities.—See Table XIX; also 1917 Report.

Miscellaneous Bills Payable

NAME OF CREDITOR AND DESCRIPTION OF DEBT	INTEREST AT 6 PER CENT				
	Amount	Accrued during year	Paid during year	Due and unpaid	Accrued but not due
Guaranty Trust Co., 5 five months notes, \$35,000 each	\$175,000 00	\$10,587 43	\$10,645 83	.....	.....
H. H. Rogers estate, demand note	448,000 00	26,580 00	.....	\$144,853 32	.....
Staten Island Midland Ry. Co.	20,000 00	1,200 00	1,200 00	.....	.....
Southfield Beach Rd. Co.	10,000 00	335 00	335 00	.....	.....
Payable on account of tax and paving settlement:					
Guaranty Trust Co., 6 mos. note \$114,300;					
H. H. Rogers estate, 6 mos. note \$235,700;					
total, \$400,000. Proportion payable by respondent	306,411 03	18,640 00	20,667 66	.....	\$711 93
Total	\$954,411 03	\$57,342 43	\$32,848 48	\$144,853 32	\$711 93

^a "Accepted in general takeover."

^b [Date of maturity was reported by respondent in its 1915 report as April, 1916.]

^c Under reorganization of South Beach Amusement Co., \$26,250 of its stocks and bonds were exchanged for \$10,000 stock; balance, \$16,250, written off in 1908.

Richmond Light and Railroad Company

Other Unfunded Debt.—Consumers' meter deposits, \$30,071.80; consumers' line construction deposits, \$12,528.51; consumers' connect and disconnect deposits, \$1,976.00; miscellaneous, \$722.50; total, \$51,297.81.

TITLE OF RESERVE	Reserves			
	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Amortization of capital:				
Reserve for repairs and replacements (lighting department)...	\$240,794 12	\$105,163 45	\$29,000 95	\$316,956 62
Railroad department (equipment only)	54,397 93	12,300 30	2,986 26	64,712 97
Depreciation of electrolytic system (railroad department).....	530 54	.....	.....	530 54
Casualties and damages.....	2,256 01	12,205 71	15,461 73	.....
Expired insurance	6,350 04	11,310 01	10,453 61	7,206 44
Unused tickets	1,086 13	7,784 29	5,690 89	2,179 53
Suspense debit balance:				
Emergency Fleet Corporation....	.....	.....	6,153 23	Dr 6,153 23
	<u>\$305,904 83</u>	<u>\$150,764 36</u>	<u>\$70,651 68</u>	<u>\$336,017 53</u>

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$480,496 23	\$43,950 23
Other street railway operating revenues.....	11,001 41	D 1,073 66
Total operating revenue.....	<u>\$491,577 63</u>	<u>\$42,876 57</u>
Operating expenses:		
Maintenance of way and structures.....	\$51,842 45	\$3,388 14
Maintenance of equipment.....	80,767 41	29,311 84
Power purchased	62,445 09	D 10,058 00
Operation of cars.....	178,424 73	51,831 16
Injuries to persons and property.....	52,894 37	16,550 10
Traffic expenses	504 83	481 32
Other general expenses.....	35,339 20	D 1,418 11
Total operating expenses.....	<u>\$463,278 67</u>	<u>\$90,086 45</u>
Taxes accrued	27,112 89	1,257 49
Total revenue deductions.....	<u>\$489,391 56</u>	<u>\$91,343 94</u>
Income from street railway operations.....	\$2,186 07	D \$48,457 37
Income from outside operations (lighting department)....	273,412 63	117,963 22
Total operating income.....	<u>\$275,598 69</u>	<u>\$69,505 85</u>
Non-operating income: Rent of Bank Street building, \$4,000.00; rent of Brook Street dwelling, \$261.00; rent of Elm Park lot, \$75.00; interest on investments, \$4,535.00; interest on bank balances, \$657.61; dividends, \$10,000.00; less deductions, \$346.67 (miscellaneous expenses, \$240.00; taxes, \$306.67).....	18,731 94	4,639 41
Gross income applicable to corporate and leased properties.	<u>\$294,330 63</u>	<u>\$74,165 26</u>

Richmond Light and Railroad Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (L) decrease
Deductions from gross income:		
Interest on funded debt.....	\$88,000 00	
Other interest deductions: On notes payable, \$57,342.43; on consumers' deposits of lighting department, \$573.26.	57,915 69	D 385 23
Track and terminal privileges.....	10,749 39	D 8 79
Hire of equipment.....	9,089 08	2,733 18
Federal income tax on coupons of first and collateral trust mortgage bonds.....		D 1,181 20
Miscellaneous rent deductions.....	37 70	25 90
Total	\$165,741 86	\$1,483 81
Net corporate income	\$128,538 77	\$73,676 45

	Amount
CORPORATE DEFICIT	
Deficit, June 30, 1918.....	\$335,616 16
Amortization of New York Investment and Improvement Co. stock....	6,000 00
Amortization of intangible capital, lighting department.....	5,149 92
Donations	1,450 65
Uncollectible bill	6 30
Miscellaneous adjustments	637 74
Total debits	\$348,860 77
Credit balance for year transferred from income.....	\$128,538 77
Miscellaneous adjustments	6,967 33
Total credits	125,546 10
Deficit, June 30, 1919	\$213,314 67

Outside Operations.— Lighting Department: Gross revenues, \$572,128.09; discounts and abatements from gross price (deducted), \$23,056.32; operating revenues, \$344,071.77; maintenance, actual, \$63,294.14; maintenance, depreciation reserve, \$38,997.00; other direct operating expenses, \$425,047.97; general operating expenses, \$66,584.76; uncollectible bills, \$9,337.59; taxes, \$33,097.28; total revenue deductions, \$696,358.74; operating income, \$147,713.03; railroad expenses transferred, \$125,639.59; total income from outside operations, \$273,412.62.

Operating Revenues.— For details, see Table XIII.

Operating Rents Receivable.— Advertising privileges, \$2,500; other car and station privileges, \$105.

Rent of tracks and terminals: To Staten Island Midland Ry. Co., rent of track, 19.78 miles, \$719.51; rent of St. George terminal, \$2,000.

Rent of equipment: Rent of cars to Staten Island Midland Ry. Co. (at 1¢ per car-mile), \$4,610.32; to Southfield Beach Rd. Co. (at 2¢ per car-mile), \$356.

Rent of buildings: Rent of offices in Terminal Building, St. George, to Staten Island Midland Ry. Co., \$900.08.

Operating Expenses.— For details, see Table XIV.

Depreciation.— For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts.

Under date of February 16, 1915, the company notified the Commission that for the purpose of establishing a reserve for the possible depreciation of equipment, they had decided, beginning July 1, 1914, to set aside the sum of one cent per car-mile operated. In accordance therewith, \$13,300.90 was charged to Depreciation of equipment during the year 1919. No charge was made during the year to Depreciation of way and structures.

Richmond Light and Railroad Company

Power Bought.—Received from the lighting department, 5,075,084 kw.hrs. at 1.2¢ per kw.hr., \$62,445.69,¹ charged to operating expenses.

Rents Payable Charged to Operating Expenses.—For office at 80 Wall street, New York city, \$413.28; at 61 Broadway, New York city, \$145.31; total, \$558.49.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Taxes on lands.....	\$12,143 00	\$11,386 93	\$7,087 08	\$5,263 06
Taxes on improvements on lands }				
Corporate real property.....	1,801 91	¹⁰ 1,796 69	.....	¹⁰ 831 69
Special franchise	¹¹ 34,674 40	¹¹ 34,677 40	.....	¹¹ 64,863 20
Local franchise—city.....	N. R.	N. R.	N. R.	.....
Personal property .....	.....	¹² 241 00	241 00	.....
Gross earnings—state.....	8,128 78	¹³ 9,043 66	8,128 78	.....
Federal taxes:				
Corporate income	2,961 45	¹⁴ 2,317 06	2,961 45	.....
Capital stock	1,344 00	¹⁵ 659 06	1,344 00	.....
Stamp	7 00	.....	7 00	.....
Total	\$61,060 54	¹⁶ \$60,089 80	\$19,769 26	\$71,622 96

Miscellaneous Rent Deductions.—Track and terminal privileges: Terminal rights and rent for the year, Department of Docks and Ferries, City of New York, \$10,648.00; Staten Island Midland Ry. Co., Castleton avenue line trackage at 0.4¢ per car-mile, \$101.39; total, \$10,749.39.

Hire of equipment: Rent of cars, Staten Island Midland Ry. Co., at 1¢ per car-mile operated, \$4,890.32; Emergency Fleet Corporation, at 5% of cost of cars per annum, \$4,158.76; total, \$9,039.08.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report. There were no changes during the year.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Power houses, 1 (lighting department); car-houses, service, 1; repair shops (in car-barn), 1; substations (in power house), 1; office buildings, 1; transfer points, 9 to cars of associated companies and 15 to respondent's own cars; 3 miles of N. E. signal system, interlocking switches and signals at the railroad crossings; about 15 miles of telephone operated, property of New York Telephone Co.

¹ This item, and 5,071,595 kw.hrs. at 1.2 cents per kw.hr., \$62,394.43, sold to the Staten Island Midland Ry. Co., and 71,078 kw.hrs. at 1.3 cents per kw.hr., \$929.42, sold to the Southfield Beach Ed. Co., were credited to operating expenses of the lighting department.

² Excludes accrued interest, \$34.23.

^{3,12} Includes the following amounts applicable to the railroad department, the balance being applicable to the lighting department: ³ \$1,897.96; ¹² \$1,710.79; ¹³ \$17,277.54; ¹⁴ \$120.60; ¹⁵ \$4,607.81; ¹⁶ \$1,158.59; ¹⁷ \$329.40.

¹⁸ Deductible herefrom under section 48 of the Tax Law, local franchise taxes.

¹⁹ In addition, \$110.37, tax on renewal notes was charged to income. Total charges to street railway operations, \$27,112.89; to lighting department, \$33,097.23. Also, \$906.97 was charged to non-operating income.

²⁰ Excludes accrued interest, \$5.20.

²¹ Excludes accrued interest, \$5,302.54. Respondent states that from the amounts due for special franchises there should be deducted the prepaid village franchise taxes which are deductible under section 48 of the Tax Law, but wrongfully refused for credit by the City.

418 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Richmond Light and Railroad Company

OPERATING STATISTICS

Power.— See Table IV.

Car and Passenger Movement.— See Tables V to IX.

Accidents.— See Tables X and XI.

Employees and Wages.— See Table XII.

Operating Ratios.— See Table XV.

Officers.— President, C. W. Huntington; Vice-President, R. L. Rand; Secretary, Treasurer and Auditor, J. E. Phillips; General Counsel, B. G. Eadie; Chief Engineer, W. H. Rudisill; General Superintendent, H. J. Blackham; General Purchasing Agent, J. F. Fitzgerald, jr.

Directors.— C. W. Huntington, R. L. Rand, A. J. Hemphill, H. W. Bull and A. H. Larkin.

Main Business Office.— Terminal Building, St. George, Staten Island, N. Y.

Report verified by J. E. Phillips, Treasurer, September 22, 1919.

SECOND AVENUE RAILROAD COMPANY IN THE CITY OF NEW YORK

(OPERATED BY RECEIVER)

[Incorporated January 21, 1853.] At midnight, November 12, 1908, George W. Lynch began operation of property as receiver. Andrew E. Kalbach is receiver at present.

On June 30, 1919, the ten largest stockholders, with the number of votes to which they were entitled, were Interborough-Metropolitan Co., 1,551; Henry W. Curtis, 660; Walter P. Bliss, 550; German American Insurance Co., Land Title and Trust Co., Geo. H. Prentiss & Co., Augusta Bliss Reese, Rhode Island Hospital Trust Co., 500 each; estate of Geo. W. Bliss, 400; and Isaac V. Brokaw, 310.

Important Changes during the Year.— Receiver's certificates to the amount of \$3,140,000 were issued on October 1, 1918, to take up a like amount due on that date. No new powers or franchises were acquired.

BALANCE SHEET — RECEIVER ¹

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$27,833 04	Cash	\$30,949 79	\$3,116 75
52,404 73	Special deposits	26,874 77	D 25,529 96
69,978 77	Accounts receivable	36,130 55	D 33,848 22
16,750 00	Materials and supplies	16,623 92	D 226 68
1,259,586 83	Fixed capital installed since 1908	1,274,963 33	15,376 50
1,322 89	Prepayments — insurance	1,481 94	159 05
1,448,063 64	Second Avenue R. R. Co., estate account	1,448,063 64	
\$2,875,929 50	Total	\$2,834,972 94	D \$40,956 56
LIABILITIES SIDE			
\$35,177 05	Taxes accrued	\$163,690 15	\$78,513 10
2,190,670 00	Receiver's certificates	2,201,890 00	11,190 00
126,250 26	Judgments unpaid	128,147 20	D 7,108 06
211,889 42	Miscellaneous accounts payable	203,587 42	D 8,302 00
476 00	Interest accrued on funded debt	475 00	
103 47	Other rents accrued		D 103 47
4,213 48	Due for wages and salaries	3,068 08	D 1,145 40
36,109 78	Other unfunded debt	36,109 73	
18,042 48	Casualties and insurance reserve	28,358 29	20,315 81
1,758 12	Other optional reserves including suspense credit balance	6,879 78	5,121 66
807,759 51	Deficit	947,222 71	139,463 20
\$2,875,929 50	Total	\$2,834,972 94	D \$40,956 56

Contingent Liabilities.— Not reported.

¹ The accounts showing fixed assets, capital stock, and funded debt of the corporation are not carried on the books of the receiver.

Second Avenue Railroad Company in the City of New York

BALANCE SHEET — CORPORATION *

ASSETS SIDE		June 30, 1918 †
Road, equipment, and building.....		\$3,744,814 34
Cash		6,693 29
Receivers, Metropolitan Street Ry. Co.....		525,782 24
A. E. Kalbach, Receiver		35,297 73
Deficit		589,698 39
Total		\$9,902,285 99
LIABILITIES SIDE		
A. E. Kalbach, Receiver		\$1,448,545 64
Mortgage bonds		5,631,000 00
Debenture bonds		89,000 00
Capital stock		1,862,000 00
Bills payable		286,465 67
Due lessee company for improvements and betterments.....		10,384 41
Suspense ‡		574,910 27
Total		\$9,902,285 99

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

* Fixed Capital, December 31, 1908 "—Corporation.—No details reported.

Fixed Capital Installed since December 31, 1908 — Receiver

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Grading				\$32,548 81
Rails, rail fastenings, and joints..				120,378 44
Special work				75,268 15
Underground construction				38,774 88
Track laying and surfacing.....				155,882 54
Paving				44,642 63
Roadway tools				2,108 75
Underground conduits				5,889 71
Distribution system	\$15,000 00			37,303 55
General office buildings and fixtures	97 50			333,767 67
Shop equipment	275 00			8,686 65
Revenue cars				116,939 02
Electric equipment of cars.....				260,294 65
Other rail equipment.....				10,914 71
Miscellaneous equipment				7,442 57
Engineering and superintendence..				8,708 95
Law expenditures during construction				8,590 22
Injuries during construction.....				289 24
Miscellaneous construction expenditures				6,087 25
Total	\$15,372 50			\$1,274,958 33

† No corporation balance sheet was received for 1919; the 1917 and 1918 balance sheets were identical.

‡ [Represents amount received from New York Railways Co. in settlement of claims against the estate of the Metropolitan Street Ry. Co. and the New York City Ry. Co. for breach of lease, etc., which settlement the receiver was authorized to accept under court order of December 21, 1915.]

§ Feeders purchased from Interborough Rapid Transit Co. under terms of agreement dated August 1, 1912.

420 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Second Avenue Railroad Company in the City of New York

Bills and Accounts Receivable (Receiver).—Belt Line Ry. Corp., \$13,171.71; other street railway companies, \$4,648.07; miscellaneous, \$18,310.77; total, \$36,130.55.

Special Deposits (Receiver).—Coupon, \$15,235; with City of New York, under paving permit, \$100; funds recovered from Estate of Metropolitan Street Ry. Co., \$9,202.33; income tax withheld, \$12; order of court dated September 21, 1918, \$3,325.44; total, \$28,874.77.

Materials and Supplies (Receiver).—Track and street material, \$8,084.10; car equipment parts, \$7,605.28; coal, \$565.23; sand, \$652.39; miscellaneous, \$1,616.92; total, \$16,523.92.

Securities.—See Table XIX; also 1917 Report.

Receiver's Certificates.—Amount outstanding at beginning and end of year, \$3,140,000; on October 1, 1918, the certificates were exchanged; interest accrued during year, \$188,400; interest paid \$177,210; interest matured and unpaid, \$14,760; interest accrued not yet due, \$47,100; principal due October 1, 1919.

Judgments Unpaid.—Paving claims due City of New York, \$106,169.14; tort creditors, \$21,978.06; total, \$128,147.20.

Other Unfunded Debt.—Credit to Second Avenue Railroad estate for capital retired, \$35,297.73; income tax withheld, \$12; employer's deposit account, \$900; total, \$36,109.73.

Reserves.—Reserve for accidents, established July 1, 1912: balance, June 30, 1918, \$18,042.48; Credits: Accrued during year, based on 3½ per cent of transportation revenue, for 8 months ended February 28, 1919, \$18,547.47; 2 per cent of transportation revenue, for 4 months ended June 30, 1919, \$5,866.52; total credits during year, \$24,413.99; charged to operating expenses; Debits: Amount paid, \$725; judgments entered against respondent in accidents occurring subsequent to July 1, 1917, \$3,373.18; total debits during year, \$4,098.18. Balance, June 30, 1919, \$38,358.29.

Pavement reserve: Balance, June 30, 1918, \$758.12; Credit: Amount reserved for replacement, \$18,000; Debits: Judgments entered in favor of City of New York for work done and not paid, \$10,507.56; payments made on account of pavements, \$2,370.78; total debits during year, \$12,878.34. Balance, June 30, 1919, \$5,879.78.

Suspense credit item: Amount received prior to fiscal year, on sale of scrap of metal, \$1,000.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$326,638 79	D \$10,265 08
Other street railway operating revenues.....	16,120 92	01
Total operating revenue.....	\$342,749 71	D \$10,265 08
Operating expenses:		
Maintenance of way and structures.....	\$39,426 35	D \$7,514 40
Maintenance of equipment	85,775 53	12,096 24
Power purchased	71,000 06	D 15,305 39
Operation of cars	338,200 90	38,073 74
Injuries to persons and property.....	58,360 14	1,843 34
Other general expenses	47,075 53	1,662 53
Total operating expenses.....	\$687,838 51	\$30,856 09
Taxes accrued	85,920 97	17,802 21
Total revenue deductions.....	\$773,759 48	\$48,658 30
Operating income	\$68,990 23	D \$58,923 38
Non-operating income: Interest on deposits.....	1,506 44	D 698 76
Gross income applicable to corporate and leased prop- erties	\$70,496 67	D \$59,622 13

Second Avenue Railroad Company in the City of New York

INCOME STATEMENT—*Concluded*

	Net amount for year	Increase or (D) decrease
Deductions from gross income:		
Track and terminal privileges.....	\$750 00	
Miscellaneous rent deductions.....	1,850 49	D \$0 87
Interest deductions: Interest on receiver's certificates, \$188,400; Interborough Rapid Transit Co., \$225.....	120,226 00	226 02
Total income deductions.....	\$121,226 49	\$215 75
Net corporate income	Less \$121,226 82	D \$59,837 82

DEFICIT ACCOUNT—RECEIVER

	Amount
Deficit, June 30, 1918.....	\$307,759 51
Debit balance for year transferred from income.....	121,226 82
Casualty payments and expenses for 1912, 1915, 1916, 1917.....	1,322 35
Adjustments and charges not heretofore entered against joint main- tenance, 1918	1,324 56
Real estate tax adjustments for 1913, 1914, 1916, 1917, 1918.....	14,327 14
Casualty judgments entered against respondent, 1916, 1917.....	4,186 88
Pavement, New York City, 1916.....	3,511 64
Interest on floating debt for 1915 to 1918.....	2,860 00
Total debits	\$367,220 90
Joint maintenance charges to other companies not hereto- fore made and adjustments for 1910 to 1918.....	\$9,900 43
Power adjustment for 1912.....	7 76
Total credits	9,908 19
Deficit, June 30, 1919.....	\$347,222 71

Operating Revenue (Receiver).—For details, see Table XIII.

Operating Rents Receivable (Receiver).—Advertising privileges: New York City Car Advertising Co., for use of space in cars, \$5,000.

Rent of ducts: Third Avenue Ry. Co., \$226.20; New York Railways Co., \$2,905.88; Receiver, New York Railways Co., \$1,088.84; total, \$4,120.92.

Rent of tracks: New York Railways Co. and Receiver, New York Railways Co., for rent of tracks on 86th street from Second avenue to Avenue "A," thence to 92d street ferry, \$6,000; on Second avenue from 23d street to 34th street, and on Stuyvesant street and Astor place, \$1,000; total, \$7,000.*

Operating Expenses (Receiver).—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. This company has filed no rule to comply with the provisions of the Uniform System of Accounts, and has made no charge to depreciation accounts during the year.

Power Purchased or Exchanged (Receiver).—Bought from Interborough Rapid Transit Co., 2,806,700 kw.hrs. at 0.9 cent, \$25,278.30; used by respondent on tracks of Belt Line Ry. Corp., and on track jointly operated with Third Avenue system companies where Third Avenue furnishes the power, 33,790 kw. hrs. at 1.46 cents, \$566.33; 19,332 kw.hrs. at 1.49 cents, \$288.04, and 176,394 kw. hrs. at 1.52 cents, \$2,681.16; bought from New York Railways Co. 3,380,760 kw.hrs. at 1 cent, \$33,807.60; from Receiver, New York Railways Co., 1,236,667 kw.hrs. at 1.25 cents, \$15,458.33; total, 7,610,643 kw.hrs., \$77,579.76; less 657,329 kw.hrs. used by Receiver, New York Railways Co., on respondent's tracks in exercise of trackage rights, 69,938 kw.hrs. at 1.25 cents, 168,076 kw.hrs. at 1 cent, 300,069 kw.hrs. at 0.9 cent, and 119,246 kw.hrs. at 1.11 cents, \$6,579.70; net amount charged to operating expenses, \$71,000.06.

* Received from New York Rys. Co., July 1, 1918, to March 20, 1919, \$5,043.01; from Receiver, New York Rys. Co., March 21, 1919, to June 30, 1919, \$1,956.99.

Second Avenue Railroad Company in the City of New York

Joint Facilities (Receiver).—Joint maintenance of switches, crossings, and tracks; Credited to New York Railways Co., \$4,315.11; Receiver, New York Railways Co., \$759.42; Third Avenue Ry. Co., \$2,883.50; total, \$7,958.03. Charged to New York Railways Co., \$4,280.12; Receiver, New York Railways Co., \$1,616.97; total, \$5,897.

Taxes (Receiver)

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Real estate	\$24,336 00	\$24,083 00	.....	\$78,255 00
Special franchise	40,774 00	29,694 15	.....	68,664 00
Gross earnings—city	11,612 79	11,616 19	\$11,612 21	.....
Gross earnings—state	8,522 80	8,378 08	8,522 80	.....
Total	\$95,245 59	\$84,320 97	\$30,135 01	\$146,919 05

Miscellaneous Rent Deductions (Receiver).—Track and terminal privileges: Belt Line Ry. Corp., use of tracks on 59th street, First avenue to Second avenue, \$750.

Miscellaneous: New York Railways Co., rent of ducts, \$190.89; Receiver, New York Railways Co., rent of ducts, \$74.07; Interborough Rapid Transit Co., rent of ducts, \$205.53; rent of emergency station at 248 E. 35th street, \$1,380; total, \$1,850.49.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report. No change during year.

Cars.—See Table II.

Miscellaneous.—Car-houses, 1 (used for storage, service, repair shop and offices); transfer points—with respondent's own cars, 4; with cars of other companies, 4.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—Receiver, A. E. Kalbach; President, G. S. Coe; Vice-President, W. P. Bliss; Secretary and Treasurer, F. M. Patchen; Auditor to Receiver, W. J. Bradley; General Counsel, C. E. Chalmers; General Superintendent, A. Syndstrup; Purchasing Agent, J. Henshaw.

Directors.—G. S. Coe, W. P. Bliss, H. Evans, J. W. Griggs, T. Hitchcock, E. W. Sayre, H. H. Vreeland, Benj. Wolf.

Main Business Office.—1874 Second avenue, New York.

Report verified by A. E. Kalbach, Receiver, November 5, 1919.

SIXTH AVENUE RAILROAD COMPANY

LESSOR

Incorporated December 27, 1851. On February 1, 1892, the property and franchises of the respondent were leased to the Houston, West Street and Pavonia Ferry Railroad Company for 800 years. The latter company was later consolidated with other lines to form the Metropolitan Street Railway Company, which on January 1, 1912, was reorganized as the New York Railways Company, the present operator of the property.

For terms of lease, see 1917 Report.

Stockholders and Members.—Total voting power of all members of the respondent, 20,000, each holder of \$100 par value of capital stock having one vote. The ten principal stockholders are as follows: The United States Trust Co., 3,197; Mutual

* Excludes \$1,600 federal tax on receiver's certificates reissued, which was charged to income and paid. Real estate tax adjustments for prior years, totaling \$14,327.14, are charged to Deficit (receiver).

Sixth Avenue Railroad Company

Life Insurance Co., 2,000; Trustee for G. W. Burnham, 838; T. B. Burnham, 780; Emily A. Watson, 773; G. W. Burnham, 400; Wood, Struthers & Co., 430; Estate of E. B. Burnham, 400; Estate of Samuel Thorne, 330; Estate of Abijah Curtiss, 244.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$56,419 87	Cash	\$54,331 58	D \$2,088 31
36,250 00	Accounts receivable	36,250 00	
	"Fixed Capital, Dec. 31, 1908:"		
631,005 64	Track and roadway construction.....	631,005 64	
1,000,000 64	Electric line construction.....	1,000,000 64	
331,230 31	Buildings and fixtures used in operation of road	331,230 31	
270,986 15	Cars	270,986 15	
10,000 00	Miscellaneous equipment	10,000 00	
2,363,823 74	Total fixed capital.....	2,363,823 74	
<u>\$2,394,432 31</u>	Total	<u>\$2,394,394 30</u>	<u>D \$3,038 01</u>

LIABILITIES SIDE

\$117 00	Miscellaneous accounts payable.....	\$117 00	
35,000 00	Dividends declared		D \$35,000 00
	Reserves ¹	36,250 00	36,250 00
2,000,000 00	Capital stock	2,000,000 00	
361,375 31	Corporate surplus	363,037 30	D 1,662 01
<u>\$2,396,432 31</u>	Total	<u>\$2,394,394 30</u>	<u>D \$2,038 01</u>

Contingent Liabilities.—Not reported.

Valuation of Property for Purposes of Taxation.—See Table XX.

Securities.—See 1917 Report.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Rents accrued from lease of road and equipment.....	\$108,750 00	D \$35,250 00
Interest revenues	2,613 96	483 14
Total non-operating revenue.....	\$110,763 96	D \$35,846 36
Deduction from revenue: Salaries and office expenses and legal expenses	7,961 97	2,972 65
Net corporate income.....	\$102,801 99	D \$37,919 51
Surplus, June 30, 1918.....	361,375 31	
Total	\$464,177 30	
Dividends declared: 3½ per cent on \$2,000,000 stock	\$70,000 00	
Other deductions from surplus.....	36,250 00	
Total deductions	106,250 00	
Surplus, June 30, 1919.....	\$358,037 30	

Description of Road and Equipment.—See Table I; also 1917 Report.

¹ Set up to care for claim filed with Receiver for rental due from New York Railway Co.

Sixth Avenue Railroad Company

Officers.—President, Wm. Carpenter; Vice-President, Edwin Thorne; Secretary and Treasurer, E. H. Garrison.

Directors.—Wm. Carpenter, E. H. Garrison, Gordon W. Burnham, Roy A. Curtiss, William M. Kingsley, Adrian H. Larkin, George G. Moore, Edwin Thorne, Chas. J. Carpenter.

Main Business Office.—115 Broadway, New York city.

Report verified by E. H. Garrison, Treasurer, September 30, 1919.

SOUTH BROOKLYN RAILWAY COMPANY

LESSEES OF PROSPECT PARK AND CONEY ISLAND RAILROAD CO. AND ITS LEASED LINES

Incorporated January 13, 1900.

The South Brooklyn Railway Company is controlled by the Brooklyn Rapid Transit Company through the ownership of all stock except directors' shares.

Important Changes during the Year.—Brooklyn Rapid Transit Co. note for \$7,400 was retired in August, 1918, as investment of Employers' liability reserve fund. Decrease of 1.167 miles on private right of way.

No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$31,705 29	Cash	\$38,532 30	\$6,827 01
219,778 86	Accounts receivable	217,591 01	D 2,187 84
297 77	Interest and dividends receivable.....	316 41	58 64
153,093 58	Stocks of associated companies.....	153,093 58	.....
5,109 38	City of New York corporate stock.....	5,109 38	.....
63,839 20	Participation certificates in Brooklyn Rapid Transit insurance reserve fund.....	63,839 20	.....
13,211 52	Miscellaneous investments	5,811 53	D 7,400 00
1,070,180 70	"Fixed Capital, Dec. 31, 1908," owned prop- erties	1,062,851 70	D 7,309 00
1,481,266 73	"Fixed Capital, Dec. 31, 1908,," leased lines..	1,479,392 90	D 1,873 83
	Fixed capital installed since 1908:		
10,067 25	Street railway land.....	10,113 41	51 16
187,725 63	Tangible street railway capital.....	158,565 94	240 31
146,364 89	Betterments on leased lines.....	154,393 83	6,028 94
2,867,535 20	Total fixed capital—gross.....	2,865,823 78	D 2,863 48
106,727 05	Less accrued amortization.....	89,114 67	D 16,612 38
2,761,868 15	Total fixed capital—net.....	2,776,709 11	14,849 96
6,466 29	Prepayments	16,890 18	9,423 89
1,689 93	Other suspense	1,706 11	16 18
<u>\$3,254,996 96</u>	Total	<u>\$3,276,067 80</u>	<u>\$21,067 84</u>
LIABILITIES SIDE			
\$17,070 65	Taxes accrued	\$96,792 24	\$79,121 59
571,945 53	Due associated companies.....	398,782 51	D 173,163 02
89,769 18	Miscellaneous accounts payable.....	199,316 50	109,547 32
2,250 00	Interest accrued on funded debt.....	2,250 00	.....
.....	Interest accrued on unfunded debt.....	87,019 24	87,019 24
1,635 00	Rents accrued	1,635 00	.....
69 12	Due for wages and salaries.....	165 99	96 87
150,000 00	Real estate mortgage ¹	150,000 00	.....

¹ Due February 20, 1920.

South Brooklyn Railway Company

BALANCE SHEET—Continued

June 30, 1918	LIABILITIES SIDE—Continued	June 30, 1919	Increase or (D) decrease
\$2,394,670 59	Certificates of indebtedness.....	\$2,394,670 59	.....
74,615 17	Casualties and insurance reserves.....	67,355 81	D 7,259 36
16,474 83	Suspense credit balances.....	19,085 05	D 2,610 22
500,000 00	Common stock	500,000 00	.....
563,499 11	Corporate deficit	621,955 23	58,456 12
\$2,554,559 56	Total	\$2,576,067 86	\$21,507 84

Contingent Liabilities.—Judgments on appeal, \$14,196.26; disputed taxes, with interest, \$36,475.04.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Description of Capital Withdrawn during Year.—Owned properties: Sale of 3 parcels of land along line of 36th street, \$649; removal of track material from 38th street yard and dock, \$6,300; total, \$7,309.

Leased lines: Removal of poles and overhead work from West End line between Sixth and Eighth avenues, \$1,873.83.

Fixed Capital Installed since December 31, 1908, on Street Railways Owned

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Right of way.....	\$51 16	.....	.....	\$10,000 41
Other street railway land.....	.....	.....	.....	100 00
Paving .....	.....	.....	.....	963 37
Bridges, trestles, and culverts.....	.....	.....	.....	700 80
Crossings, fences, and signs.....	.....	.....	.....	3,363 78
Poles and fixtures.....	.....	.....	.....	1,040 81
Distribution system .....	.....	.....	.....	1,835 08
Shops and car-houses.....	208 41	.....	.....	7,008 86
Stations, waiting rooms, and miscellaneous buildings	290 49	.....	.....	1,140 94
Docks and wharves.....	.....	.....	.....	4,335 43
Shop equipment .....	.....	.....	.....	526 93
Locomotives .....	.....	.....	.....	17,556 83
Revenue cars .....	.....	.....	.....	53,811 06
Electric equipment of cars.....	.....	.....	.....	47,342 85
Other rail equipment.....	346 41	.....	.....	16,804 70
Miscellaneous equipment .....	.....	.....	.....	808 72
Miscellaneous construction ex- penditures .....	.....	.....	.....	125 65
Total	\$891 47	.....	.....	\$165,684 25

Fixed Capital Installed since December 31, 1908, on Street Railways Leased

Right of way.....	.....	.....	\$33,332 80
Other street railway land.....	\$501 49	.....	3,041 23
Grading .....	.....	.....	13,375 30
Ballast .....	.....	.....	7 00
Ties	598 93	.....	2,009 40
Rails, rail fastenings, and joints..	746 39	.....	4,923 70
Special work .....	.....	.....	1,775 13
Track laying and surfacing.....	1,565 47	.....	10,187 28
Paving	467 92	.....	5,880 74
Roadway tools .....	.....	.....	96 64

426 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

South Brooklyn Railway Company

Fixed Capital Installed since December 31, 1908, on Street Railways Leased—
Concluded

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Bridges, trestles, and culverts.....	\$298 48			\$592 16
Crossings, fences, and signs.....				5,062 86
Interlocking and other signal apparatus	254 73			1,778 17
Telephone and telegraph lines.....				115 98
Poles and fixtures.....	1 20			1,961 35
Underground conduits				274 27
Transmission system.....				919 53
Distribution system	398 96			23,962 92
Substation buildings				1,675 23
Shops and car-houses.....	1,082 08			22,298 48
Stations, waiting rooms, and miscellaneous buildings				5,150 43
Substation equipment	123 35			2,388 46
Shop equipment				12,313 98
Miscellaneous construction ex- penditures				420 00
Total	\$6,028 94			\$154,398 83

Betterments on Leasehold Properties.—Prospect Park and Coney Island Rd. Co., New York and Coney Island Rd. Co., Prospect Park and South Brooklyn Rd. Co. Fixed capital to December 31, 1908: Balance at beginning of year, \$1,481,266.73; retired during year, \$1,873.83; balance at end of year, \$1,479,392.90. Fixed capital subsequent to January 1, 1909: Road and equipment, balance at beginning of year, \$148,364.89; installed during year, \$6,028.94; balance at end of year, \$154,398.83. Costs of these betterments are recoverable from the lessor.

Miscellaneous Investments

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
Bound:				
Prospect Park and South Brook- lyn R. R. Co. stock ¹	\$49,500 00	\$57,383 40	\$57,383 40	\$3,910 00
New York and Coney Island R. R. Co. stock ²	82,000 00	94,710 18	94,710 18	12,129 00
City of New York 4½'s due 1960 ³ .	5,000 00	5,109 38	5,109 38	212 50
Free:				
Brooklyn Rapid Transit 6% par- ticipation certificates in insur- ance reserve fund.....	62,829 20		62,829 20	* 1,894 88
Brooklyn Rapid Transit Co. 6% demand notes, interest payable J. and J. ⁴	4,811 52	4,811 52	4,811 52	271 41
Bond and mortgage, 6%, due December 20, 1912, interest paya- ble J. and D.....	1,000 00	1,000 00	1,000 00	60 00
Total	\$205,140 72		\$225,948 68	\$24,463 79

¹ Held by Central Union Trust Co. of New York, trustee.

² Deposited with State Industrial Commission.

³ Credited to expenses—insurance.

⁴ Employer's liability reserve investment; \$30.83 of the income credited to Employer's liability reserve.

South Brooklyn Railway Company

Prepayments.—Insurance, \$18,004.67; payroll suspense, \$3,295.51; total, \$15,890.18.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owing to Associated Companies.—Owing at close of year, on open accounts, no interest: Brooklyn Heights R. R. Co., \$3,437.53; Nassau Electric R. R. Co., \$3,246.29; New York Consolidated R. R. Co., \$3,111.06; Coney Island and Brooklyn R. R. Co., \$296.13; Brooklyn, Queens County and Suburban R. R. Co., \$3,976.06; Coney Island and Gravesend Ry. Co., \$39.39; Brooklyn Rapid Transit Co., \$23,976.53; total, \$36,232.51.

Certificates of indebtedness* to Brooklyn Rapid Transit Co., various dates, payable on demand: Advanced during year, none; owing at end of year, \$2,394,070.59; interest, 6 per cent, accrued during year, \$12,644.34; paid during year, \$12,644.33.

Bills payable, on demand: To Brooklyn Rapid Transit Co., various dates: Advanced during year, none; repaid during year, \$112,500; amount owing at end of year, \$232,500; interest at 6 per cent accrued during year, \$12,338.54; paid during year, \$12,948.36. To Prospect Park and South Brooklyn R. R. Co.: Advanced December 31, 1918, \$30,000; repaid during year, none; amount owing at end of year, \$30,000; interest at 5 per cent accrued during year, \$750; paid during year, none.

Total owing associated companies at end of year, \$2,792,859.10.

Reserves.—Accrued amortization of capital: Balance June 30, 1918, \$106,727.05; credit due to excess of accruals over expenditures during the year, way and structures, \$17,822.85; debit due to excess of expenditures over accruals during the year, equipment, \$31,704.41; debit capital retired from service during year, \$2,780.23; balance, June 30, 1919, \$39,114.67.

Fire insurance reserve: Balance, June 30, 1918, \$63,829.20; no change during year.

Employer's liability reserve: Balance, June 30, 1918, \$11,785.97; credited to reserve and charged to expense, \$1,814.26; interest accrued on investment, \$371.41; debit, payments made, \$3,342.93; balance, June 30, 1919, \$4,527.71.

Suspense credit balances, June 30, 1919: Unearned rentals, \$3,429.16; fire loss, Fort Hamilton avenue station, \$1,700; Bush Terminal Co., government traffic, \$3,601.79; W. S. Wells, Freight Agent, over and short adjustment account, \$1,401.15; miscellaneous, \$1,532.95; total, \$10,666.05.

INCOME STATEMENT

[The excerpts from the various operating agreements of the companies in the Brooklyn Rapid Transit system, on pp. 573-581 in the 1917 Report, should be consulted for a clearer understanding of the operating data given in this abstract.]

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$726,367 89	D \$51,903 03
Other street railway operating revenues.....	119,120 07	6,490 63
Total operating revenues.....	\$845,497 96	D \$44,812 40
Operating expenses:		
Maintenance of way and structures.....	\$53,940 97	D \$12,782 67
Maintenance of equipment	49,202 92	D 11,659 86
Power purchased	76,623 21	D 1,290 43
Operation of cars	331,330 65	34,989 21
Injuries to persons and property.....	45,282 06	8,697 64
Traffic expenses		D 3 62
Other general expenses	26,967 90	2,683 65
Total operating expenses	\$582,347 70	\$20,634 02
Taxes accrued	80,590 76	6,321 05
Total revenue deductions	\$662,938 46	\$26,955 07

* The property covered by the certificates is secured by mortgage of March 29, 1907, to Central Trust Co.

428 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

South Brooklyn Railway Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Operating income	\$122,569 50	D \$71,767 47
Non-operating income: Rents accrued from lease of road and equipment, \$100; miscellaneous rent revenues, \$44-536.30; interest revenues, \$2,682.90 (on investment, \$518.08; on bank balances, \$1,351.78; on notes, \$818.06); dividend revenues, \$22,080; miscellaneous, \$339.20; less deductions, rent expense, \$567.70; taxes on non-operating property, \$11,687.24	\$57,473 96	D \$39,002 83
Gross income applicable to corporate and leased properties	\$240,043 46	D \$110,770 30
Deductions from gross income:		
Interest on funded debt.....	\$6,760 00	
Other interest (on certificates of indebtedness, \$143,644.24; on bills payable to B. R. T. Co., \$18,228.54; to P. P. & S. B. R. Co., \$760; on assessments for previous year, \$6.24)	162,739 12	D \$965 14
Rent for lease of other road and equipment.....	45,000 00	
Track and terminal privileges.....	12,580 32	D 24,225 04
Hire of equipment	79,067 64	D 6,736 89
Miscellaneous rent deductions.....	16 00	D 08
Employer's liability reserve.....	240 58	240 58
Total income deductions.....	\$307,333 66	D \$31,726 57
Net corporate income	Loss \$67,290 20	D \$79,043 78
CORPORATE DEFICIT		
Deficit, June 30, 1918.....		\$563,490 11
Debit balance transferred from income account.....		67,290 20
Amortisation elsewhere unprovided for.....		2,162 67
Bad debts written off.....		1,068 13
Other deductions from surplus.....		226 37
Total debits		\$634,237 48
Additions to surplus:		
Excess accrual for state tax on earnings.....	\$2,278 25	
Jury fees returned.....	3 00	
Total additions		2,281 25
Deficit, June 30, 1919.....		\$631,956 23

Operating Revenues.— For details, see Table XIII.

Operating Rents Receivable.— Advertising privileges: Broadway Subway and Home Boroughs Car Advertising Co., Inc., \$364.68.

Other car and station privileges: Broadway Subway and Home Boroughs Car Advertising Co., Inc., \$10,998.48; commission for telephone pay stations, \$474.59; total, \$11,461.47.

Rent of land and buildings: Broadway Subway and Home Boroughs Car Advertising Co., Inc., concessions at Culver terminal, Coney Island, \$5,983.79; Brooklyn Borough Gas Co., main under tracks, \$2.10; Flatbush Gas Co., attachments, \$15.25; Flatbush Water Works, mains under tracks, \$6.15; New York Telephone Co., attachments, crossings, etc., \$39.40; New York Municipal Ry. Corp., 39th street shops, \$58.500; Western Union Telegraph Co., line privileges (Prospect Park and Coney Island R. R.) and attachments, \$251; miscellaneous, \$31; total, \$64,833.69.

South Brooklyn Railway Company

Rent of equipment: Transit Development Co., locomotives, \$3,740; 3 cars, \$345.70; New York Municipal Ry. Corp., electric locomotive, \$1,000; total, \$5,085.70.

Rent of tracks and terminals: The Brooklyn Heights Rd. Co., trackage, Kensington Junction to Tenth avenue and 20th street, \$1,000; 39th Street Ferry terminal, \$425; The Nassau Electric Rd. Co., 39th street Ferry terminal, \$574.99; New York Consolidated Rd. Co., Culver terminal, \$18,225.79; trackage, Fifth to New Utrecht avenues (Prospect Park and Coney Island), \$705.99; total, \$30,932.77.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of August 6, 1913, this company filed with the Commission rules of depreciation which provide 2.96 cents per car-mile¹ for maintenance of way and structures, and 2.70 cents per car-mile¹ for maintenance of equipment. Under the above rule, \$17,822.85 was debited to Depreciation of way and structures and \$31,704.41 was credited to Depreciation of equipment.

Power Bought.—From Transit Development Co. and Brooklyn Rapid Transit Co., 6,447,698 kw.hrs. (calculated on monthly car-mileage), average price per kw.hr., 1.1864 cents; total price, debited to expenses, \$76,633.21.

Rents Payable Charged to Operating Expenses.—Coney Island Freight station, payable to the New York Consolidated Rd. Co., \$2,000; Parkville station, payable to the Long Island Rd. Co., \$32.50; general offices, 85 Clinton street, payable to The Brooklyn Heights Rd. Co., lessee of The Brooklyn City Rd. Co., \$500; total, \$2,582.50.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land:				
South Brooklyn Ry. Co.....	\$168 74	304 60	345 02	1179 69
Prospect Park & C. I. R. R. Co.....	9 44			
Improvements on land.....		8 40	16 80	
Corporate real property:				
South Brooklyn Ry. Co.....	31,299 50	72,181 92		27,784 75
Prospect Park & C. I. R. R. Co.....	62,540 00			
Special franchise:				
South Brooklyn Ry. Co.....	310 57	494 25		644 22
Prospect Park & C. I. R. R. Co.....	1,175 75			
Personal property.....		225 00		2,287 16
Gross earnings—state.....	7,777 10	7,779 59	8,810 04	
Federal excise, New York & C. I. R. R. Co.....	21 00	21 00	21 00	
Total.....	\$103,302 10	\$80,804 76	\$8,892 86	\$93,606 59

Non-operating Revenues.—Rents accrued from lease of road and equipment: New York Municipal Ry. Corp., right of way, \$100.

Miscellaneous rent revenues: New York Municipal Ry. Corp., \$3,333.33; other, \$36,193.47; total, \$44,526.80; less repairs and water charges, \$567.70; taxes, \$11,637.24; net, \$32,321.86.

Miscellaneous Rent Deductions.—Track and terminal privileges:¹³ Freight trackage as follows: The Brooklyn Heights Rd. Co., \$4,991.91; The Nassau Electric Rd. Co., \$3,060.12; Brooklyn, Queens County and Suburban Rd. Co., \$1,326.43; Coney Island and Gravesend Ry. Co., \$160.38; The Coney Island and Brooklyn Rd. Co., \$1,142.71; New York Consolidated Rd. Co., \$2,567.77; trackage at Parkville, Long Island Rd. Co., \$280; total, \$13,530.32.

Hire of equipment: Per diem charges by associated companies: The Brooklyn Heights Rd. Co., \$2,233.25; The Nassau Electric Rd. Co., \$48.75; Brooklyn, Queens

¹ [Including locomotive mileage.]

² Paid under protest.

³ In addition, \$11,637.24 was charged to non-operating income and \$224 was charged to Taxes accrued on account of Federal income tax adjustment for 1918.

⁴ In addition \$2,378.25 of excess accrual for State tax on earnings was credited to Surplus.

¹¹ In dispute; excludes interest accrued, \$2,868.45.

¹³ No charge was made for trackage from Coney Island and Gravesend Ry. Co.

South Brooklyn Railway Company

County and Suburban Rd. Co., \$77.75; The Coney Island and Brooklyn Rd. Co., \$150.75; New York Consolidated Rd. Co., \$413. Cars on Norton's Point line: New York Consolidated Rd. Co., \$5,564.40. Cars on Norton's Point and Gravesend avenue: The Brooklyn Heights Rd. Co., \$2,174.98. Cars over Prospect Park and Coney Island Railroad: The Brooklyn Heights Rd. Co., \$359.40; The Nassau Electric Rd. Co., \$3,882.36; Brooklyn, Queens County and Suburban Rd. Co., \$4,149.66; New York Consolidated Rd. Co., \$41,069.90. Per diem charges: For freight cars, miscellaneous foreign railroads, \$13,914.40. Total, \$79,057.64.

Rent accrued for lease of other road and equipment: Prospect Park and Coney Island Rd., rent of road, \$45,000.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

Changes in Track during Year.—Decrease of 1.167 miles on private right of way from New York Bay to Fourth avenue.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Substation, 1; repair shops, 2; car-houses (storage), 3; car-houses (service), 1; passenger stations, 17; freight stations at beginning of year, 89; at end of year, 96; transfer points, 24. Miles of telephone line, 3,909; telephone wire, 14,885; signal system, miles of line, .619; wire, .718; spare wire, miles of line, 2,800; wire, 6,460.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V-IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President, A. R. Piper; Vice-Presidents, C. D. Meneely, J. J. Dempsey; Secretary, J. H. Bennington; Assistant Secretary, H. R. Potts; Treasurer, C. D. Meneely; Assistant Treasurer, F. S. Richards; Comptroller, Howard Abel; General Counsel, G. D. Yeomans; Claim Agent, I. Isaacsen; Purchasing Agent, L. Van Cott.

Directors.—F. S. Flower, G. D. Yeomans, W. S. Menden, J. H. Bennington, A. R. Piper, W. S. Benedict, J. J. Dempsey, O. J. Covell, Wm. Siebert.

Main Business Office.—85 Clinton street, Brooklyn, N. Y.

Report verified by C. D. Meneely, Vice-President and Treasurer, September 27, 1919.

THE SOUTHERN BOULEVARD RAILROAD COMPANY

Incorporated June 27, 1885. Stock control is held by the Third Avenue Railway Company.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
	ASSETS SIDE		
\$5,599 63	Cash	\$6,210 96	\$611 33
8,426 68	Special deposits	12,863 68	4,436 98
2,837 33	Accounts receivable	4,292 86	1,455 53
70 86	Interest receivable	90 83	19 97
3,000 00	Miscellaneous investments	8,000 00	.....
559,454 97	" Fixed capital, Dec. 31, 1908 "	559,454 97	.....

The Southern Boulevard Railroad Company

BALANCE SHEET — *Concluded*

June 30, 1918	ASSETS SIDE — <i>Concluded</i>	June 30, 1919	Increase or (D) decrease
	Fixed capital installed since 1908:		
\$394 08	Street railway land.....	\$394 08	.....
2,844 80	Intangible street railway capital.....	2,844 80	.....
146,386 92	Tangible street railway capital.....	146,386 75	\$4,900 88
763,689 78	Total fixed capital — gross.....	763,689 62	4,900 83
21,462 11	Less accrued amortization.....	21,462 11	.....
681,627 67	Total fixed capital — net.....	682,628 50	4,900 83
62,635 55	Temporary advances to Third Avenue Ry. Co.	54,893 76	D 5,741 79
\$769,197 72	Total	\$774,970 57	\$5,773 85
	LIABILITIES SIDE		
\$9,676 84	Taxes accrued	\$10,937 32	\$1,260 48
106,674 73	Working advances due assoc'd co's.....	127,746 13	23,071 40
71 00	Miscellaneous accounts payable.....	234 00	163 00
6,300 00	Interest accrued on funded debt.....	6,325 00	25 00
28,155 26	Interest accrued on unfunded debt.....	37,286 96	11,131 00
1,143 41	Due for wages and salaries.....	396 92	D 746 49
250,000 00	Mortgage bonds	250,000 00	.....
186,473 73	Construction advances owing to associated companies	186,473 71	.....
496 84	Reserve for amortization.....	699 29	192 45
.....	Casualties and insurance reserve.....	2,500 00	2,500 00
250,000 00	Common stock	250,000 00	.....
69,795 26	Corporate deficit	166,696 76	96,891 50
\$769,197 72	Total	\$774,970 57	\$5,773 85

Contingent Liabilities.— Judgment on appeal, \$30,000.

Valuation of Property for Purposes of Taxation.— See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."— No change during year. See 1917 Report.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Street railway franchises.....	.....	.....	.....	\$1,000 00
Other intangible street railway capital .....	.....	.....	.....	1,844 80
Right of way.....	.....	.....	.....	394 08
Grading .....	.....	.....	.....	7 00
Ties	\$831 75	.....	.....	3,027 04
Rails, rail fastenings, and joints...	863 06	.....	.....	12,855 05
Special work .....	.....	.....	.....	14,708 00
Track laying and surfacing.....	.....	.....	.....	9,663 07
Paving	2,276 40	.....	.....	68,750 38
Poles and fixtures.....	.....	.....	.....	1,998 31
Distribution system .....	.....	.....	.....	12,844 40
Engineering and superintendence..	.....	.....	.....	450 50
Total	\$4,990 83	.....	.....	\$146,626 64

The Southern Boulevard Railroad Company

Miscellaneous Investments.—City of New York 4 per cent corporate stock, par value of amount held, actual money cost, and amount at which carried on respondent's books, \$3,000; pledged under franchise to City of New York; income accrued during year, \$130; City of New York 4½ per cent corporate stock, 1964, par value of amount held, actual money cost, and amount at which carried on respondent's books, \$5,000, on deposit with the State Industrial Commission; income accrued during year, \$312.50.

Special Deposits.—Coupon, \$5,325; for amortisation of franchises, \$337.96; held by American Surety Co., \$100; to pay interest and taxes, \$5,100.80; total, \$12,863.66.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owed to Associated Companies.—Open account, at 5 per cent: Union Ry. Co., \$137,524.43; Yonkers Rd. Co., \$54.74; N. Y. City Interborough Ry. Co., \$166.95; total, \$137,746.12; interest accrued, \$3,032.92; demand notes: Third Avenue Ry. Co., 4 and 5 per cent, \$126,364.70; Union Ry. Co., at 4 per cent, \$50,103.01; total, \$186,472.71; interest accrued, \$3,068.68.

Reserves.—Accrued amortisation of capital: No change during year; balance, June 30, 1919, \$21,463.11.

Reserve for amortisation of property and franchise: For amortisation of the cost of franchises granted for limited terms, etc., as required by Public Service Commission in Case No. 1778. Balance, June 30, 1918, \$498.84; credited during year, \$181.45 annual payment, \$159 plus 4¼% on prior payments, \$22.45; balance, June 30, 1919, \$680.29.

Casualties and Insurance Reserve.—To provide a reserve for unpaid injuries and damages, 9% of transportation revenue for 3 months ended September 30, 1918, and 7% thereafter, less actual payments for injuries and damages: Credited during year and balance at June 30, 1919, \$8,500.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Passenger revenue	\$223,305 00	\$13,960 00
Advertising privileges	1,642 48 D	434 60
Total operating revenue.....	\$224,847 48	\$13,525 40
Operating expenses:		
Maintenance of way and structures.....	\$37,523 07	\$2,310 97
Maintenance of equipment.....	22,434 61	6,231 66
Power purchased	30,493 31 D	2,345 69
Operation of cars	81,080 98	15,453 54
Injuries to persons and property.....	26,148 44 D	399 58
Other general expenses.....	8,631 27	1,594 18
Total operating expenses.....	\$206,256 68	\$23,405 08
Taxes accrued	13,557 31	153 09
Total revenue deductions.....	\$219,813 99	\$23,558 08
Operating income	\$4,933 49 D	\$10,033 68
Non-operating income—Interest	712 99	120 08
Gross income applicable to corporate and leased prop- erties	\$5,647 48 D	\$9,912 60
Deductions from gross income:		
Hire of equipment.....	\$14,400 00	.....
Miscellaneous rent deductions.....	6,120 00 D	\$1,260 00
Interest on mortgage bonds.....	12,500 00	.....
Other interest deductions: on demand notes, \$3,068.68; on open account, \$3,032.92.....	11,131 60	2,032 92

The Southern Boulevard Railroad Company

INCOME STATEMENT—Concluded

	Net amount for year	Increase or (D) decrease
Deductions from gross income—Concluded:		
Normal tax on coupon interest assumed.....	\$148 00	\$35 00
Amortization of property and franchises.....	181 45	7 51
Total income deductions.....	\$44,481 05	\$1,518 73
Net corporate income.....	Less \$32,533 57	D \$11,731 33
Deficit, June 30, 1912.....	69,795 16	
Total debits	\$108,628 73	
Interest adjustment—credit	19 97	
Deficit, June 30, 1913.....	\$108,608 76	

Operating Revenues.—For details see Table XIII.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. For the company's procedure in 1913, see *Depreciation* in the abstract of the report of the Third Avenue Railway Co.

Operating Revenues Receivable.—Advertising privileges: Income accrued from proportion of advertising contract made by the Third Avenue Ry. Co. with the New York City Car Advertising Co., \$1,642.48.

Power Purchased.—From Union Ry. Co., 2,023,280 kw.hrs., D. C., at 1.5 cents per kw.hr., \$30,493.51.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Special franchise	\$4,981 26	(¹)		
Gross earnings—city	10,126 90	\$11,261 96	\$10,126 90	
Gross earnings—state	2,115 83	2,261 38	2,115 83	
Capital stock—federal	54 00	54 00	54 00	
Total	\$17,278 08	\$13,567 31	\$12,296 83	

Miscellaneous Rent Deductions.—Hire of equipment: Union Ry. Co., 30 revenue cars at \$40 per month, \$14,400.

Miscellaneous: Union Ry. Co., housing of 30 revenue and 4 service cars at \$15 per car per month, \$6,120.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

There were no changes in track during the year.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Number of transfer points, 11 (all with associated companies).

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President, S. W. Huff; First Vice-President and General Manager, E. A. Maher, jr.; Second Vice-President, Leslie Sutherland; Secretary, W. C. Burrows;

¹ Gross levy exceeded by the deductions; no liability.

The Southern Boulevard Railroad Company

Assistant Secretary and Assistant Treasurer, J. F. Feely; Treasurer, A. D. Sage; Auditor, A. E. J. Tovey; General Counsel, A. T. Davison; Claim Agent, J. W. Yenson; Superintendent of Transportation, W. E. Thompson; General Purchasing Agent, C. Witsel.

Directors.—Harry Bronner, Edward M. Burghard, George W. Davison, S. W. Huff, Adrian Iselin, jr., John W. Platten, W. Emlen Roosevelt, Joseph H. Seaman, Frederick H. Shipman.

Main Business Office.—2396 Third Avenue, New York city.

Report verified by S. W. Huff, President, September 24, 1919.

SOUTHFIELD BEACH RAILROAD COMPANY

Incorporated, August 10, 1899. Control over this company is exercised by the Richmond Light and Railroad Company, through ownership [of \$127,500 par value] of stock acquired in 1908.

BALANCE SHEET

June 30, 1918		June 30, 1919 ¹	Increase or (D) decrease
ASSETS SIDE			
\$3,802 99	Cash	\$1,458 58	D \$2,344 41
.....	Due from Richmond Light and Rd. Co.—6% demand note	10,000 00	10,000 00
8,000 00	U. S. Liberty Bonds.....	8,000 00	.....
301,912 39	"Fixed capital, Dec. 31, 1908".....	301,912 39	.....
100 73	Fixed capital installed since 1908.....	100 73	.....
124 68	Prepayments (insurance) .....	.....	D 124 68
\$313,940 79	Total	\$321,471 70	\$7,530 91
LIABILITIES SIDE			
\$492 98	Taxes accrued	\$480 22	D \$12 76
698 50	Working advances due Richmond Light and Rd. Co.	608 98	D 89 52
50,000 00	Miscellaneous bills payable ¹	50,000 00	.....
10 57	Miscellaneous accounts payable.....	3 12	D 7 45
.....	Due for wages and salaries.....	281 94	281 94
.....	Reserve for expired insurance.....	76 13	76 13
250,000 00	Common stock	250,000 00	.....
12,742 74	Corporate surplus	20,021 31	7,278 57
\$313,940 79	Total	\$321,471 70	\$7,530 91

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Fixed Capital, December 31, 1908.—No change during year. See 1917 Report.

Fixed Capital Installed since December 31, 1908.—Balance at beginning and at end of year.—Poles and fixtures, \$18.29; shops and car-houses, \$82.44; total, \$100.73.

Miscellaneous Investments.—U. S. Liberty Bonds, 4's, par value, actual money cost to respondent, and amount at which carried on books, \$8,000; income accrued during year, \$320.

Securities.—See Table XIX; also 1917 Report.

¹ Due the Samuel Thomas estate.

Southfield Beach Railroad Company

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$15,530 00	\$1,587 35
Station privileges	550 00	426 77
Total operating revenue.....	\$16,370 00	\$2,314 12
Operating expenses:		
Maintenance of way and structures.....	\$2,357 05	\$1,013 75
Maintenance of equipment.....	237 31	31 46
Power purchased	369 43	54 40
Operation of cars	2,537 40	334 43
Injuries to persons and property.....	66 71	61 71
General expenses	945 97	294 35
Total operating expenses.....	\$5,963 96	\$2,311 30
Taxes accrued	2,551 30	756 78
Total revenue deductions.....	\$8,485 16	\$2,963 05
Operating income	\$8,885 44	D \$653 93
Non-operating income—interest on note receivable, \$335; interest on bank balance, \$80.49; interest on U. S. Liberty Bonds, \$320.00	735 49	434 73
Gross income applicable to corporate and leased properties	\$7,620 98	D \$169 20
Deductions from gross income—hire of equipment.....	356 00	D 136 36
Net corporate income.....	\$7,264 98	D \$33 94
Surplus, June 30, 1918.....	12,742 74	
Additions to surplus—insurance adjustment.....	13 04	
Surplus, June 30, 1919.....	\$20,021 21	

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of November 20, 1906, this company filed with the Commission a rule of depreciation which provides \$672 per annum for maintenance of way and structures (the company owns no equipment). No charges to Depreciation of way and structures have been made since 1911.

Power Purchased.—From Richmond Light and Rd. Co., 71,078 kw. hrs. at 1.2¢ per kw.hr., total price, debited to expense, \$869.42.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Corporate real property.....	\$1,205 00	\$1,213 34	\$1,217 50	.....
Gross earnings—state	143 07	153 17	143 07	.....
Federal income	1,116 69	² 1,184 09	1,116 69	.....
Federal capital stock.....	8 00	.....	8 00	.....
Federal revenue stamps.....	.....	70	.....	.....
Total	\$2,467 76	\$2,551 30	\$2,490 26	.....

Hire of Equipment.—From Richmond Light and Rd. Co., revenue cars at 2¢ per car-mile operated, \$356.00.

² Includes \$4.10 adjustment of 1918 income tax.

Southfield Beach Railroad Company

DESCRIPTION OF ROAD AND EQUIPMENT

Track.— For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report. No changes during year.

Cars.— See Table II.

Miscellaneous.— Car-houses, 1; passenger stations, 2.

OPERATING STATISTICS

Power.— See Table IV.

Car and Passenger Movement.— See Tables V to IX.

Accidents.— See Tables X and XI.

Employees and Wages.— See Table XII.

Operating Ratios.— See Table XV.

Officers.— President, C. W. Huntington; Vice-President, R. L. Rand; Secretary and Treasurer, J. E. Phillips; General Counsel, B. G. Eadie; Superintendent, H. J. Blackham.

Directors.— C. W. Huntington, R. L. Rand, A. J. Hemphill, A. H. Larkin, H. W. Bull and B. G. Eadie.

Main Business Office.— Terminal Building, St. George, Staten Island, N. Y.

Report verified by J. E. Phillips, Treasurer, September 23, 1919.

STATEN ISLAND MIDLAND RAILWAY COMPANY

Incorporated January 16, 1907.

The stockholders and number of votes to which they were entitled at the end of the year were Estate of H. H. Rogers, 3,984; R. L. Rand, 7; A. H. Larkin, 3; W. E. Benjamin, W. R. Coe, E. C. Lackland, jr., George H. Church, J. T. Dooling, Noel McVickar, and C. W. Huntington, 1 each.

Important Changes during the Year.— Equipment Trust Certificates to the amount of \$13,500 were retired. No additional powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
	ASSETS SIDE		
\$4,231 90	Cash	\$8,648 21	\$4,416 22
6,500 00	Special deposits	1 6,500 00	
20,000 00	Due from Richmond Light and Rd. Co. on demand, 6% note.....	20,000 00	
263 81	Accounts receivable	255 69	D 8 12
146 50	Materials and supplies — coal.....	146 50	
2,087,308 88	" Fixed capital, December 31, 1908 " ¹	2,083,556 29	D 3,752 49
272,881 89	Fixed capital installed since 1908 — tangible.	281,591 35	8,709 46
2,360,190 77	Total fixed capital — gross.....	2,365,147 74	4,956 97
74,771 89	Less accrued amortization.....	85,463 95	11,292 06
2,286,018 88	Total fixed capital — net.....	2,279,683 79	D 6,335 09
18,895 79	Construction in process.....	19,043 94	148 15
5,624 32	Prepayments	5,554 48	D 69 84
<u>\$2,341,681 29</u>	Total	<u>\$2,339,832 61</u>	<u>D \$1,848 68</u>

¹ Equipment trust certificates.

² [Includes \$112,500 which represents outstanding unpaid coupons at reorganization January 18, 1907. The company claims that the result of its inventory justifies the transference of this item from "Other suspense," where it was carried in the 1910 report to capital account. See Annual Report of this Commission for 1910, vol. III, p. 665 — P. S. C.]

State Island Midland Railway Company

BALANCE SHEET—*Concluded*

June 30, 1918	LIABILITIES SIDE	June 30, 1919	Increase or (D) decrease
\$16,246 87	Taxes accrued	\$20,746 50	\$13,499 63
2,641 98	Judgments unpaid	2,641 98	.....
21,323 07	Working advances due Richmond Light & Rd. Co.	110,732 73	89,409 66
93,588 97	Miscellaneous bills payable.....	93,588 97	.....
1,606 65	Miscellaneous accounts payable.....	1,795 25	189 60
426,000 00	Interest accrued on funded debt.....	475,000 00	50,000 00
.....	Interest accrued on unfunded debt.....	806 08	606 08
3,546 13	Due for wages and salaries.....	6,918 99	2,472 87
1,000,000 00	Mortgage bonds	1,000,000 00	.....
94,500 00	Equipment obligations	81,000 00	D 13,500 00
.....	Expired insurance reserve.....	1,488 00	1,488 00
465 53	Suspense credit balance.....	659 88	204 35
1,000,000 00	Common stock	1,000,000 00	.....
\$17,226 89	Corporate deficit	463,445 77	D 146,218 88
<u>\$2,341,661 29</u>	Total	<u>\$2,339,832 61</u>	<u>D \$1,848 68</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Description of Capital Withdrawn during Year.—One passenger revenue car, \$3,752.49. For balances in accounts, see 1917 Report.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments ^a	Renewals and replacements ^a		
Ties	\$335 70
Rails, rail fastenings, and joints...	1,255 98
Special work	10,829 98
Track laying and surfacing.....	387 57
Paving	24,824 63
Crossings, fences, and signs.....	585 49
Interlocking and other signal apparatus	1,155 20
Poles and fixtures.....	2 81
Distribution system	8,935 35
Substation buildings	\$152 45	.....	.....	3,364 67
Shops and car-houses.....	145 21
Stations, waiting rooms, and misc. bldgs.	43 10
Furnaces, boilers, and accessories.	1,453 50
Miscellaneous power plant equip- ment	140 00
Substation equipment	6,557 01	.....	.....	29,121 13
Shop equipment	48 53
Revenue cars	126,110 38
Electric equipment of cars.....	58,144 00
Other rail equipment.....	3,858 14
Miscellaneous equipment	850 00
Total	<u>\$8,709 46</u>	.....	.....	<u>\$281,591 35</u>

^a The company reports these items under "Original capital."

438 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Staten Island Midland Railway Company

Expenditures on Important Projects.—1,000-kw. rotary delivered and erected at Concord substation, \$6,796.88; wiring and equipment for installing 1,000-kw. rotary at Concord substation, \$1,693.72.

Equipment Retired during the Year.—1 car truck, single set, and 1 closed passenger car-body, cost \$1,453.49; salvage, \$308.56; charged to accrued amortization of capital, \$1,144.93; 2 car equipments, single motor, cost, \$2,289; salvage, \$1,330; charged to accrued amortization of capital, \$960.

Prepayments.—Taxes, \$3,171.28; insurance, \$2,383.20; total, \$5,554.48.

Securities.—See Table XIX; also 1917 Report. Equipment obligations were reduced \$13,500 during the year.

Miscellaneous Bills Payable.—[Payable on account of tax and paving settlement made by Richmond Light and Rd. Co., Guaranty Trust Co. 6 months' note, \$114,300; H. H. Rogers' Estate, 6 months' note, \$285,700; total, \$400,000.]⁴ Proportion of these payable by respondent, \$93,586.97; interest accrued during year, \$6,299.41; paid during year, \$5,698.33; due and unpaid at close of year, \$606.08.

Taxes Accrued.—See schedule supporting Income Statement.

Reserves.—Accrued amortization of capital: Balance, June 30, 1918, \$74,171.89; accruals during the year, \$13,406.99; charges during the year, \$2,113.33; balance, June 30, 1919, \$85,465.55.

Expired insurance: Accruals during the year, \$1,606.18; charges during the year, \$120.18; balance, June 30, 1919, \$1,486.00.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenues from transportation.....	\$300,058 39	D \$12,224 62
Other street railway operating revenues.....	7,481 72	D 1,429 36
Total operating revenue.....	\$307,534 04	D \$14,653 98
Operating expenses:		
Maintenance of way and structures.....	\$39,940 43	\$8,542 26
Maintenance of equipment.....	59,618 42	15,987 67
Operation of power plant and power purchased.....	67,600 44	D 12,358 08
Operation of cars.....	149,722 43	24,563 35
Injuries to persons and property.....	24,869 52	D 11,901 81
Traffic expenses	1,548 06	D 1,603 42
Other general expenses.....	25,746 96	D 4,223 67
Total operating expenses.....	\$369,046 28	\$29,007 35
Taxes accrued	13,833 68	163 08
Total revenue deductions.....	\$387,879 96	\$29,170 43
Operating income	\$60,345 92	D \$43,824 41
Non-operating income: Interest on bank balances, \$162.26; on note due from Richmond Light and Rd. Co., \$1,200; minor rents, \$1.45.....	1,363 71	D 826 82
Gross income applicable to corporate and leased prop- erties	\$78,982 21	D \$44,651 23
Deductions from gross income: Interest on funded debt, \$55,070.00; on respondent's proportion of tax and paving settlement notes, \$5,693.39 ⁵ ; track and terminal privileges, \$2,719.51; hire of equipment, \$4,610.82.....	68,093 62	D 1,691 53
Net corporate income.....	\$147,075 83	D \$42,959 71

⁴ From report of Richmond Light and Rd. Co.

⁵ Correction of 4 cents not made on income statement.

Staten Island Midland Railway Company

INCOME STATEMENT—Concluded

	Amount
Deficit, June 30, 1913.....	\$317,326 89
Debit balance for year transferred from income account.....	147,975 83
Errors in prior period.....	83 73
Total	\$465,386 51
Additions to surplus:	
Insurance adjustment	\$397 33
Errors in prior period.....	502 70
Interest on bank balance—prior period.....	40 71
Total additions	940 74
Deficit, June 30, 1919.....	\$463,445 77

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—From Richmond Light and Rd. Co.: Hire of equipment, revenue cars at 1 cent per car-mile operated, \$4,880.33; rent of tracks and terminals, 0.46 mile double track, Castleton avenue, \$101.40. Advertising: N. Y. Car Advertising Co., \$2,500.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of November 29, 1908, this company filed with the Commission rules of depreciation which provide \$37,300 for maintenance of way and structures and \$35,500 for maintenance of equipment. These provisions were found to be inadequate, and an application dated October 14, 1912, was made in behalf of the company for leave to set aside these rules as of July 1, 1912, which was granted by the Commission, and the company was directed to file revised rules. A. M. Stillwell, Secretary, in a letter to the Commission dated February 13, 1915, wrote: "For the purpose of establishing a reserve to meet possible depreciation of equipment, it has been decided, beginning July 1, 1914, to set aside the sum of one cent per car-mile operated." In accordance with this statement,^a \$12,405.99 was charged to Depreciation of equipment during the year, and concurrently credited to Accrued amortisation of capital.

Power Purchased.—From Richmond Light and Rd. Co., 5,071,595 kw.hrs. at 1.23 cents per kw.hr., based on the revenue car-miles operated by each road during a given accounting period; total price and amount charged to expense, \$62,384.48.

Rents Payable Charged to Operating Expenses.—For offices: Terminal building, St. George, owned by the Richmond Light and Rd. Co., \$800.00; 60 Wall street, \$236.40; 61 Broadway, \$181.98; total, \$1,275.38.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land and improvements on land..	\$2,841 64	\$2,831 06	\$1,435 41	^a \$1,406 23
Corporate real property.....	606 75	606 67	307 50	^b 299 25
Special franchise	12,352 76	12,310 41	.....	^c 42 35
Village franchise .....	.....	.....	.....	^d 3,171 28
Gross earnings—State	3,243 79	2,953 70	3,243 79	.....
Capital stock—Federal	342 00	6 50	342 00	.....
Revenue stamp—Federal .....	.....	5 38	.....	.....
Income—Federal .....	.....	120 00	.....	.....
Total	\$19,388 94	\$18,833 68	\$5,328 70	\$24,814 99

^a Special car-miles (370) not included when computing depreciation.

^b Exclusive of accrued interest, \$8.20.

^c Exclusive of accrued interest, \$1.76.

^d Exclusive of accrued interest, \$1,389.57.

^e Exclusive of accrued interest, \$499.48. The respondent states that this tax (and interest accrued thereon) is not actually due, as village franchise taxes equal to this amount are properly deductible from special franchise taxes under section 48 of the Tax Law.

Staten Island Midland Railway Company

Miscellaneous Rent Deductions.—Track and terminal privileges: To Richmond Light and Rd. Co. terminal privileges at St. George, \$2,000; rent of track on Silver Lake line, Richmond line, St. George and Midland Beach line, Concord line, and Port Richmond and Midland Beach line, \$719.51; total, \$2,719.51.

Hire of equipment: To Richmond Light and Rd. Co., for revenue cars at 1 cent per car-mile operated, \$4,610.82.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

There was no change in track mileage during the year.

Cars.—See Table II.

Power Plant Equipment.—See Table III.

Miscellaneous.—Power houses, 1 (not in operation at end of year); substations, 1; storage car-houses, 1; office buildings, 1; passenger stations, 1; transfer points — with own cars, 6; with associated companies, 9.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V to IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President, C. W. Huntington; Vice-President and General Manager, R. L. Rand; Secretary and Assistant Treasurer, A. M. Stillwell; Treasurer and Assistant Secretary, A. Watson; General Counsel, B. G. Eadie; Chief Engineer, W. H. Rudisill; Superintendent, H. J. Blackham; General Purchasing Agent, J. F. Fitzgerald.

Directors.—C. W. Huntington, R. L. Rand, William R. Coe, Noel McVickar, A. H. Larkin, John T. Dooling, William E. Benjamin, E. C. Lackland, George H. Church.

Main Business Office.—Terminal Building, St. George, Staten Island, N. Y.

Report verified by R. L. Rand, Vice-President and General Manager, September 22, 1919.

THIRD AVENUE BRIDGE COMPANY

LESSON

Incorporated May 29, 1909. The capital stock of the respondent was acquired by the Third Avenue Railway Company on March 25, 1915.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$15,968 12	Sinking funds uninvested ¹	\$18,437 85	\$479 73
100 00	Other special deposits ²	100 00	.....
	Fixed capital installed since 1908:		
1,240 62	Street railway land.....	1,240 62	.....
11,927 63	Intangible street railway capital.....	11,927 63	.....
99,940 39	Tangible street railway capital.....	99,940 39	.....
113,108 64	Total fixed capital—gross.....	113,108 64	.....
19,195 03	Less accrued amortization ³	22,976 79	\$ 781 76
93,913 61	Total fixed capital—net.....	90,131 85	D \$ 781 76
27,478 82	Temporary advances to 42d St., Manh. & St. N. Ave. R. R. Co.....	36,626 29	9,147 47
<u>\$137,450 55</u>	Total	<u>\$143,295 99</u>	<u>\$5,845 44</u>

¹ Sinking fund for amortization of property and franchises.

² Deposit with City of New York under terms of franchise dated December 31, 1909.

³ Reserve for amortization of property and franchises.

Third Avenue Bridge Company

BALANCE SHEET — *Concluded*

June 30, 1918	LIABILITIES SIDE	June 30, 1919	Increase or (D) decrease
\$1,160 16	Working advances due Third Ave. Ry. Co....	\$1,160 16	.....
12,581 75	Interest accrued on unfunded debt ⁴	23,227 19	\$4,645 44
\$2,908 64	Due Third Ave. Ry. Co. for construction ad- vances ⁴	92,908 64	.....
20,000 00	Common stock	20,000 00	.....
4,800 00	Corporate surplus	6,000 00	1,200 00
<u>\$137,450 55</u>	Total	<u>\$143,295 99</u>	<u>\$5,845 44</u>

Contingent Liabilities.— None.

Valuation of Property for Purposes of Taxation.— See Table XX.

Securities.— See 1917 Report.

Reserves.— Reserve for amortization of property and franchise, which will revert to the City of New York on December 31, 1934, as provided in the orders of the Public Service Commission in Cases No. 1435 and No. 1663. Balance, June 30, 1918, \$19,196.03; credited during year by charge to income, \$3,781.76; balance, June 30, 1919, \$22,976.79.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Rent accrued from lease of road and equipment.....	\$9,147 47	\$65 12
Interest revenues	479 73	114 96
Gross income applicable to corporate and leased properties.	\$9,627 20	\$180 08
Deductions from gross income: Interest on note to Third Ave. Ry. Co., \$4,645.44; amortisation of property and franchise, \$3,781.76	8,427 20	180 08
Net corporate income.....	\$1,200 00	
Surplus, June 30, 1918.....	4,800 00	
Surplus, June 30, 1919.....	\$6,000 00	

Description of Track and Roadway.— See Table I; also 1917 Report.

Officers.— President, S. W. Huff; First Vice-President, E. A. Maher, jr.; Second Vice-President, L. Sutherland; Secretary, W. C. Burrows; Assistant Secretary and Assistant Treasurer, J. F. Feely; Treasurer, A. D. Sage; Auditor, A. E. J. Tovey; General Counsel, A. T. Davison.

Directors.— Harry Bronner, Edward M. Burghard, George W. Davison, S. W. Huff, Adrian Iselin, jr., Edward A. Manice, John W. Platten, W. Emlen Roosevelt, Joseph H. Seaman.

Main Business Office.— 2336 Third avenue, New York city.

Report verified by S. W. Huff, President, September 24, 1919.

THIRD AVENUE RAILWAY COMPANY

Incorporated April 21, 1910.

Respondent controls the following corporations through ownership of a majority of their capital stock:

Belt Line Railway Corporation.

The Dry Dock, East Broadway and Battery Railroad Company.

⁴Interest on note to Third Avenue Ry. Co.. See note 5.

⁵Represents non-negotiable 5 per cent demand note dated July 1, 1914.

Third Avenue Railway Company

The Forty-second Street, Manhattanville and St. Nicholas Avenue Railway Company.

Kingsbridge Railway Company.

Mid-Crosstown Railway Company, Incorporated.

New York City Interborough Railway Company.

New York, Westchester and Connecticut Traction Company.

Pelham Park and City Island Railway Company, Incorporated.

The Southern Boulevard Railroad Company.

Third Avenue Bridge Company.

Union Railway Company of New York City.

The Westchester Electric Railroad Company.

The Yonkers Railroad Company.

It also controls the Bronx Traction Company indirectly through its control of the Union Railway Company of New York City. Together with other companies, it has joint control of the Brooklyn and North River Railroad Company.

The ten principal stockholders and bondholders with the number of votes¹ to which they were entitled on June 30, 1919, were as follows: New York Life Insurance Co., 22,525; Iselin & Co., 14,765; Equitable Life Assurance Society, 14,000; James Amm, 5,000; S. W. Warren & Co., 4,200; Henry Block, 3,723; Peter Mayer, 3,120; W. H. Ludlum, 3,100; W. T. Hatch & Son, 3,000; George Ehert, 2,880.

Important Changes during the Year.—Purchased \$7,500 par value New York City Interborough Ry. Co. common stock² at a cost of \$225. Advanced to Brooklyn and North River Railroad Co., on demand note \$3,485.03; book value, \$1.

There was a net increase of 2.643 miles in track. For details, see *Changes in Track during Year*.

No additional powers or franchises were acquired.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$336,752 06	Cash	\$748,636 31	\$362,884 26
3,331,912 73	Special deposits ³	3,789,240 32	467,327 59
132,834 08	Accounts receivable	162,151 39	29,317 31
2,062,061 49	Interest receivable	3,160,485 79	498,424 30
545,284 18	Materials and supplies	628,009 22	82,725 04
	Miscellaneous investments:		
16,005,770 33	Stocks and funded debt of assoc'd co's.....	16,005,985 33	215 00
16,742,707 35	Advances to associated companies.....	16,742,708 35	1 00
20,500 00	Other miscellaneous investments.....	20,500 00	.....
32,768,977 68	Total miscellaneous investments—gross..	32,769,203 68	226 00
5,751,002 34	Less: Reserve for adjustment of stocks and obligations of controlled companies and other capital adjustments ⁴	5,757,294 34	D 13,708 00
27,017,975 34	Total miscellaneous investments—net....	27,031,909 34	13,934 00
30,283,278 15	"Fixed Capital, December 31, 1908".....	30,283,966 15	D 29,312 00
	Fixed capital installed since 1908:		
89,097 27	Street railway land.....	102,636 92	13,538 65
1,648 09	Intangible street railway capital.....	1,648 09	.....
3,768,814 42	Tangible street railway capital.....	3,823,172 32	54,357 90
34,137,837 93	Total fixed capital—gross.....	34,180,422 48	42,584 55

¹ Voting rights are attached to adjustment 5 per cent income bonds. Until interest at 5 per cent per annum, together with accumulations, has been paid for five consecutive years, registered owners have one vote for each \$100 par value of bonds.

² [No authority for the acquisition of these securities has been secured from the Public Service Commission.]

³ Includes \$2,022,498.11, cost of \$2,520,500 par value of respondent's first refunding mortgage 4 per cent bonds held in "Depreciation, Renewals and Contingencies" fund, and \$254,388.97, cost of \$320,000 par value of respondent's adjustment mortgage 5 per cent income bonds, held in the "Investment" fund.

⁴ Reported by company under reserves on liabilities side.

Third Avenue Railway Company

BALANCE SHEET—*Concluded*

June 30, 1918	ASSETS SIDE— <i>Concluded</i>	June 30, 1919	Increase or (D) decrease
\$706,359 00	Less accrued amortization of capital.....	\$692,686 00	D \$13,673 00
33,431,478 93	Total fixed capital—net.....	33,437,796 48	\$6,317 55
1,750 00	Construction in process ¹	6,308 55	2,558 55
1,963,362 40	Temporary advances to assoc'd co's.....	2,512,193 04	334,830 64
69,407 17	Prepayments	53,965 95	D 15,441 22
1,120,968 95	Unamortized debt discount and expense.....	1,110,465 25	D 10,403 70
43,207 60	Other suspense	40,161 72	D 3,045 88
<u>\$70,717,884 92</u>	Total	<u>\$72,737,283 36</u>	<u>\$2,019,398 44</u>
LIABILITIES SIDE			
\$356,823 36	Taxes accrued	\$260,811 28	\$3,982 92
308,043 45	Deposits of assoc'd co's to pay interest and taxes	318,190 03	10,146 63
81,072 97	Working advances due assoc'd co's.....	154,203 80	73,130 83
347,677 20	Miscellaneous bills payable.....	594,568 63	246,891 43
234,908 56	Miscellaneous accounts payable.....	406,549 54	171,746 98
2,023,596 25	Interest accrued on funded debt.....	3,151,551 25	1,127,955 00
.....	Interest accrued on unfunded debt.....	1,052 80	1,052 80
19,905 85	Due for wages and salaries.....	16,633 40	D 3,122 45
2,100 75	Other unfunded debt.....	3,173 40	72 65
26,990,500 00	Mortgage bonds	26,990,500 00	.....
22,536,000 00	Adjustment mortgage income bonds.....	22,536,000 00	.....
10,000 00	Casualties and insurance reserve.....	35,000 00	25,000 00
1,837,392 49	Other optional reserves ²	2,651,251 13	813,858 64
16,590,000 00	Common stock	16,590,000 00	.....
520,286 96	Corporate deficit	972,251 95	451,964 99
<u>\$70,717,884 92</u>	Total	<u>\$72,737,283 36</u>	<u>\$2,019,398 44</u>

Contingent Liabilities.—Guaranteed payment of principal and interest on \$1,750,000 first mortgage 5 per cent 30-year gold bonds of Belt Line Ry. Corp.; contingent liability to pay obligations of controlled companies as stipulated by adjustment income mortgage; judgments on appeal, \$1,356.06.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Description of Capital Withdrawn during Year.—Estimated original cost of connecting curves at Third avenue and 42d street removed, two double track branch-offs, \$16,000; estimated original cost of four 22-foot single-truck box cars, less electrical equipment, sold, \$8,500; estimated original cost of 401 registers sold, \$4,812; total, \$29,312. For balances in accounts at beginning of year, see 1917 and 1918 reports.

¹ Consists of equipping 50 cars with storage battery control, \$2,333.95; installation of slot tracks, Broadway and 225th street, \$3,329.70; installation of intercommunicating phone system, \$325.53; improvement of buildings purchased in Mount Vernon, \$269.23.

² Includes \$320,000 reacquired by respondent, the cost of which is included in special deposits.

³ Includes \$2,530,500 bonds reacquired by respondent in fund for depreciation, renewals and contingencies, the cost of which is included in special deposits.

⁴ In addition, respondent reports a "reserve for adjustment of stocks and obligations of controlled companies," credit balance, June 30, 1918, \$5,761,002.34; June 30, 1919, \$5,737,294.34, which is here transferred to the assets side as a deduction from investments.

Third Avenue Railway Company

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Organization				\$1,170 00
Street railway franchisees.....				478 08
Right of way.....				1,690 40
Other street railway land.....	\$13,538 65			100,945 52
Grading				2,324 88
Ties	449 97			948 45
Rails, rail fastenings, and joints..	1,331 23			7,157 47
Special work	600 00			42,431 65
Underground construction				27,731 78
Track laying and surfacing.....	2,544 10			56,023 04
Paving	1,379 44			11,102 13
Roadway tools	2,500 00			18,236 13
Bridges, trestles, and culverts....	283 00			1,525 79
Poles and fixtures.....	655 14			3,998 42
Underground conduits				3,144 25
Transmission system	7,637 73			23,063 69
Distribution system	647 74			76,392 45
Power plant buildings.....				92 00
Substation buildings				4,025 85
General office buildings and fixtures	13,772 65			97,364 62
Shops and car-houses.....	1,020 49			315,923 86
Stations, waiting rooms, and mis- cellaneous buildings				40,379 43
Miscellaneous power plant equip- ment				297 00
Substation equipment				145,764 77
Cable power equipment				12,803 30
Revenue cars	1,500 00			2,088,560 92
Electric equipment of cars.....	1,500 00			715,087 54
Other rail equipment.....	4,230 05			62,264 26
Miscellaneous equipment	17,468 78			64,208 07
Engineering and superintendence..	247 53			1,226 28
Miscellaneous construction expen- ditures				249 30
Total	\$71,896 55			\$3,926,456 33

Expenditures on Important Projects.—Construction of trestle and tracks in the yard of Kingsbridge car-house, and connection with tracks in 218th street and Ninth avenue, \$6,788.90; installation of two 6000-volt cables on Grand street, Bowery to Corlears street car-barn, \$7,637.73; converting top floor of office building, 130th street and Third avenue, for general office work, \$13,335.64; purchase of two 5-ton Packard auto truck chassis and special bodies, etc., \$12,470.37; purchase of property, Nos. 2, 4, and 6, Sixth street, \$12,658.05.

Third Avenue Railway Company

Miscellaneous Investments

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Amount at which carried on books ¹	Income accrued during year
<i>Stocks of associated companies</i>			
<i>Free:</i>			
Southern Boulevard R. R. Co.....	²⁰ \$1,400 00	\$620 00	.....
Brooklyn and North River R. R. Co.....	25,000 00	25,000 00	.....
New York City Interborough Ry. Co.....	²⁰ 112,400 00	6,201 00	.....
<i>Mortgaged or pledged:</i>			
42d Street, Manh. & St. N. Ave. Ry. Co..	2,471,300 00	1,966,843 04	.....
Dry Dock, E. B'way & B. R. R. Co.....	1,198,000 00	1,198,000 00	.....
Kingsbridge Ry. Co.....	8,600 00	8,600 00	.....
Union Ry. Co. of New York City.....	2,000,000 00	4,384,554 07	.....
Southern Boulevard R. R. Co.....	248,300 00	73,124 35	.....
Yonkers R. R. Co.....	902,500 00	292,291 25	.....
Westchester Electric R. R. Co.....	500,000 00	147,227 15	.....
N. Y., Westchester & Conn. Traction Co..	200,000 00	701 25	.....
Third Ave. Bridge Co.....	20,000 00	20,000 00	.....
Mid-Crosetown Ry. Co., Inc.....	150,000 00	¹¹ 432,762 40	.....
Pelham Park & City Island Ry. Co., Inc..	45,000 00	11,884 83	.....
Belt Line Ry. Corp.....	302,700 00	302,700 00	.....
New York City Interborough Ry. Co.....	¹² 225,000 00	17,408 64	.....
<i>Funded debt of associated companies</i>			
<i>Mortgaged or pledged:</i>			
42d Street, Manh. & St. N. Ave. Ry. Co., 30-year 6 per cent income bonds due January 1, 1915, interest payable as earned	1,487,000 00	1,534,146 33	\$59,220 00
N. Y., Westchester & Conn. Traction Co., 4's, 1960	50,000 00	200 00	2,000 00
N. Y. City Interborough Co., 4's, 1928.....	30,000 00	24,000 00	1,200 00
Dry Dock, E. B'way & Battery R. R. Co., 4's, 1960	528,000 00	528,000 00	21,120 00
Dry Dock, E. B'way & Battery R. R. Co., interest as earned, 1960.....	650,838 75	650,838 75	.....
<i>Other stocks and funded debt of associated companies</i>			
<i>Mortgaged or pledged:</i>			
New York City Interborough Ry. Co.:			
Stock	¹³ 4,192,000 00	1,635,363 17	{
Bonds, 4's, 1928.....	2,047,000 00		
Belt Line Ry. Corp.:			
Stock	431,300 00	2,245,534 10	{
Bonds, 5's, 1943	1,750,000 00		
Total stocks and funded debt of associated companies	\$19,666,338 75	\$16,005,995 33	\$232,920 00

¹ Identical with actual money cost except that the 6 per cent notes of the Brooklyn & North River R. R. Co. are reported to have cost the same as the par value, and the stocks and bonds of the Belt Line Ry. Corp. are reported at a cost of \$2,430,342.99.

²⁰ [No application yet made to the Commission for authorization to hold these stocks.]

¹¹ [As to value of the property and the amount properly capitalizable, see order of the Commission in Cases Nos. 1714 and 1723 (P. S. C. R., V, 22-49.)]

¹² [No authorization for the acquisition of \$10,000 of this amount.]

¹³ [No authorization for the acquisition of \$186,000 of this amount.]

Third Avenue Railway Company

Miscellaneous Investments — Concluded

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Amount at which carried on books	Income accrued during year
<i>Advances to associated companies</i>			
<i>Free:</i>			
Demand notes, 6 per cent (various dates):			
Pelham Park & City Island Ry. Co., Inc.	\$39,545 31	\$39,545 31	\$1,772 64
Brooklyn & North River R. R. Co.....	65,329 00	6 00	2,907 97
<i>Mortgaged or pledged:</i>			
Demand notes, 4 per cent, dated April 30, 1907:			
42d St., Manh. & St. N. Ave. Ry. Co..	6,391,967 44	6,391,967 44	255,678 72
Kingsbridge Ry. Co.....	2,248,793 70	2,248,793 70	.....
Union Ry. Co. of N. Y. City.....	4,715,064 39	4,715,064 39	183,603 56
Southern Boulevard R. R. Co.....	72,350 73	72,350 73	2,894 04
Westchester Electric R. R. Co.....	1,307,221 82	1,307,221 82	52,268 80
Yonkers R. R. Co.....	1,207,867 13	1,207,867 13	48,314 64
Demand notes, 5 per cent, dated October 15, 1915:			
42d St., Manh. & St. N. Ave. Ry. Co..	22,185 54	22,185 54	1,159 32
Belt Line Ry. Corp.....	73,061 53	73,061 53	2,654 60
Southern Boulevard R. R. Co.....	64,013 97	64,013 97	3,200 64
Westchester Electric R. R. Co.....	153,536 36	153,536 36	7,676 76
Yonkers R. R. Co.....	200,633 35	200,633 35	10,084 16
N. Y., Westchester & Conn. Trac. Co.	24,047 54	24,047 54	1,202 40
Bronx Traction Co.....	131,067 61	131,067 61	6,553 32
New York City Interborough Ry. Co....	7,353 29	7,353 29	367 92
Demand note, 5 per cent, dated July 1, 1914:			
Third Avenue Bridge Co.....	92,908 64	92,908 64	4,645 44
Total	\$16,908,081 95	\$16,742,706 35	\$591,853 93
<i>Other miscellaneous investments — bond</i>			
<i>New York City corporate stock:</i>			
4's, 1956	\$2,500 00	\$2,500 00	\$100 00
4½'s, 1964	17,600 00	17,500 00	743 75
4½'s, due date not given.....	500 00	500 00	21 25
Total	\$20,500 00	\$20,500 00	\$865 00
Grand total, all investments.....	\$38,494,870 70	\$32,769,203 68	\$875,633 93

Advances to Associated Companies.—Forty-second Street, Manhattanville and St. Nicholas Avenue Ry. Co., \$7,326.42; Dry Dock, East Broadway and Battery R. R. Co., \$807,230.79; Mid-Crosstown Ry. Co., \$143,040.97; Union Ry. Co. of N. Y. City, \$712,549.11; Yonkers R. R. Co., \$362,533; Westchester Electric R. R. Co., \$484,087.75; Pelham Park and City Island Ry. Co., Inc., \$31,746.47; Third Avenue Bridge Co., \$1,160.16; Brooklyn and North River R. R. Co., \$105,273.11; New York City Interborough Ry. Co., \$63,240.26; total, \$2,518,193.04.

Special Deposits.—Coupon, \$618,255.54; franchise [Kingsbridge Ry. Co.], \$500; investment fund securities, \$254,388.97 [5 per cent adjustment mortgage 50-year income bonds of Third Avenue Ry. Co., par value, \$320,000, at cost of reacquisition]; for depreciation, renewals and contingencies, \$2,023,498.11 [4 per cent bonds of Third Avenue Ry. Co., par value, \$2,530,500, at cost of reacquisition]; Leonard S. Prince loan fund, \$1,000; sinking fund—amortization of debt discount and expense, \$35,735.58; employees' Liberty Loan bonds, \$367,786; with Commissioner of Public Works, \$976.12; Milligan account, \$100; total, \$3,789,240.32.

Third Avenue Railway Company

Materials and Supplies.—Sand account, \$1,322.23; car repairs, \$437,400.53; roadway and track, \$186,126.03; sub-station supplies, \$2,506.74; printing department, \$653.70; total, \$623,009.23.

Prepayments.—Taxes, \$2,123.77; insurance, \$39,177.63; rents, \$546.56; life insurance, \$12,123.01; total, \$53,985.96.

Suspense.—N. Y. Edison Co. contract, \$33,300; interest on Liberty Loan bonds, \$6,961.72; total, \$40,161.72.

Unamortized Debt Discount and Expense.—On \$31,990,500 par value of 4 per cent 50-year first refunding mortgage bonds maturing January 1, 1930; unamortized balance June 30, 1918, \$1,120,868.95; charged in income during year, \$10,408.70; unamortized balance June 30, 1919, \$1,110,465.25.

Securities.—See Table XIX; also 1917 Report.

Working Advances due Associated Companies.—On open account, no interest charged: Southern Boulevard R. R. Co., \$56,993.76; N. Y., Westchester and Conn. Traction Co., \$15,523.02; Belt Line Ry. Corp., \$31,782.02; total, \$154,298.80.

Deposits of Associated Companies to Pay Interest and Taxes.—Forty-second Street, Manhattanville and St. Nicholas Avenue Ry. Co., \$30,367.61; Dry Dock, East Broadway and Battery R. R. Co., \$53,646.25; Belt Line Ry. Corp., \$2,955.64; Mid-Crosstown Ry. Co., \$1,687.96; Union Railway Co. of N. Y. City, \$123,925.09; Southern Boulevard R. R. Co., \$6,100.80; New York City Interborough Ry. Co., \$6,747.11; Westchester Electric R. R. Co., \$3,913.32; Yonkers R. R. Co., \$12,045.15; N. Y., Westchester & Conn. Traction Co., \$6,819.15; total, \$318,190.08.

Reserves

	Credit balance June 30, 1918	Credits during year	Debits during year	Credit balance June 30, 1919
Accrued amortization of capital...	\$706,359 00		\$13,673 00	\$692,686 00
Reserve for adjustment of stocks and obligations of controlled companies	5,751,002 34		¹⁴ 13,708 00	5,737,294 34
Reserve for loss or gain on opera- tion of others.....	1,821,177 62	²⁵ \$776,760 88	²⁶ 8,494 03	2,589,454 47
Casualties and insurance reserve..	10,000 00	25,000 00		35,000 00
Donors of Leonard F. Prince loan fund	1,000 00			1,000 00
Reserve for tort claims of Dry Dock, E. B'way & Battery R. R. Co.	243 50			243 50
Reserve for storage battery main- tenance	7,763 33	8,515 13	8,515 13	7,763 33
Rent billed in advance.....	333 33	9,016 66	1,233 32	8,016 67

Suspense credit balance: Chicano deposit, \$100; Bayard street building alterations, \$44,130.69; other, \$542.42; total, \$44,773.11.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation.....	\$2,395,444 57	\$7,735 74
Other operating revenue.....	1,489,450 59	D 85,133 47
Total operating revenue.....	\$3,884,895 16	D \$77,397 73

¹⁴ Realized depreciation.

²⁵ Consists of provision for a reserve on operation of Brooklyn & North River R. R. Co., \$27,000; contingent liability for losses and surplus adjustment of controlled companies, \$749,760.88.

²⁶ For the purpose of reducing demand note of Brooklyn & North River R. R. Co. to the nominal value of \$1.

448 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Third Avenue Railway Company

INCOME STATEMENT— *Concluded*

	Net amount for year	Increase or (D) decrease
Operating expenses:		
Maintenance of way and structures.....	\$233,555 07	D \$69,747 96
Maintenance of equipment.....	242,481 40	18,867 50
Power	760,194 26	D 68,497 47
Operation of cars	694,832 28	80,962 98
Injuries to persons and property.....	177,077 10	12,646 70
Other general expenses.....	155,562 87	D 4,727 64
Total operating expenses.....	\$2,264,792 98	D \$30,495 39
Taxes accrued	285,939 63	D 3,019 26
Total revenue deductions.....	\$2,550,732 61	D \$33,515 15
Operating income	\$1,334,162 55	D \$43,882 53
Non-operating income: Interest on notes of associated companies, \$591,853.93; on securities of associated companies, \$282,920; on City of New York corporate stock, \$365; on advances to associated companies, \$87,516.53; on daily bank balances, \$8,638.62; on first refunding mortgage bonds of respondent, ¹ \$116,820; on sinking fund deposit, \$754.47.....	1,069,518 54	\$2,631 16
Gross income applicable to corporate and leased properties	\$2,423,681 09	\$38,748 58
Deductions from gross income:		
Track and terminal privileges.....	\$50 00	
Hire of equipment.....	1,095 00	
Miscellaneous rent deductions.....	4,508 88	D \$28 11
Loss on operations of others.....	602,327 25	151,285 78
Interest on funded debt..... ¹⁷	2,256,420 00	
Other interest deductions.....	1,052 80	D 1,497 30
Amortization of debt discount.....	10,408 70	446 34
Normal tax on coupon interest assumed.....	14,226 30	D 2,306 51
Total income deductions.....	\$2,890,063 98	\$147,900 30
Net corporate income.....	Loss \$466,402 94	D \$109,151 72

	Amount
DEFICIT	
Deficit, June 30, 1918.....	\$520,928 96
Debit balance for year transferred from income.....	466,402 84
Loss on operation of others.....	174,433 63
To adjust interest on advances to Yonkers R. R. Co. and Westchester Electric R. R. Co.....	51,112 74
Miscellaneous interest receivable, representing adjustment of interest accruals on cash balance in bank for year ended June 30, 1918.....	4,023 74
Total	\$1,216,901 91
Interest on cash advances to Yonkers R. R. Co., from July 12, 1912, to June 30, 1918.....	\$170,307 04
Interest on cash advances to Westchester Electric R. R. Co., from July 12, 1912, to June 30, 1918.....	61,728 68

¹⁷ [Respondent has improperly charged interest on reacquired securities to interest deductions, taking the same into revenue.]

Third Avenue Railway Company

CORPORATE DEFICIT— <i>Concluded</i>		Amount
Electric energy supplied to Brooklyn & North River R. Co. on idle miles during 1912, 1913, 1914 and 1915....	\$4,418 04	
Labor and material furnished to Brooklyn & North River R. R. Co. during 1914, 1915, 1916 and 1917.....	6,995 53	
Sundry items	1,200 67	
Total deductions		\$244,649 96
Corporate deficit, June 30, 1919.....		\$972,251 95

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Rent of buildings and other property: New York Railways Co., rental of ducts, \$1,507.01; storage of cars at Kingsbridge car-house, \$71,040 (Union Ry. Co. of N. Y. City, \$49,680; N. Y. City Interborough Ry. Co., \$21,360); Forty-second Street, Manhattanville and St. Nicholas Ave. Ry. Co., storage of cars in barn at 128th and 129th streets, \$42,559.92; miscellaneous rents, \$8,061.70; total, \$123,183.63.

Rent of tracks and terminals: Union Ry. Co. of New York City, tracks on 126th street, First to Twelfth avenue, \$27,000; to and from 65th street shop, \$55.35; Forty-second Street, Manhattanville and St. Nicholas Ave. Ry. Co., tracks on Third avenue, 42d to 60th streets, \$9,366.02; to and from 65th street shop, \$34.40; Dry Dock, E. B'way & B. R. Co., tracks on Park Row, postoffice to James street, \$2,856; N. Y. City Interborough Ry Co., tracks on 145th street from Lenox avenue to Broadway, \$6,000; Westchester Electric R. R. Co., tracks to and from 65th street shop, \$.15; total, \$45,305.82.

Rent of equipment: Varying numbers of revenue cars at \$2 per day, and varying numbers of service cars at \$1 per day: 42d Street, Manhattanville & St. Nicholas Ave. Ry. Co., \$64,698; Belt Line Ry. Corp., \$32,725; Dry Dock, E. B'way and Battery R. R. Co., \$33,332. Varying numbers of revenue cars at \$1 and \$2 per day, and varying numbers of service cars at \$1 per day: Union Ry. Co. of New York City, \$156,951. Varying numbers of revenue cars at \$40 per month and varying numbers of service cars at \$1 per day: N. Y. City Interborough Ry. Co., \$23,652; Westchester Electric R. R. Co., \$35,518; Yonkers R. B. Co., \$29,986.34. Miscellaneous: N. Y., Westchester & Conn. Traction Co., 5 revenue cars at \$40 per month, \$1,800; Brooklyn and North River R. R. Co., 46 revenue cars and 1 service car, at \$35.84 per month, \$30,212.76. Total, \$403,876.10.

Advertising privileges: Respondent's proportion of revenue from advertising contract with N. Y. City Car Advertising Co., \$26,875.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. Under date of December 10, 1912, in Case No. 1131, the company was ordered by the Commission to "expend or set aside for maintenance, depreciation and renewals during each and every fiscal year a sum equal to 20 per cent of its gross operating revenue for that particular year." The company accepted this order in the following resolution of its board of directors dated June 26, 1917: "Resolved, that the President be, and he hereby is directed (1) to cause to be set up on the books of the company such accounts and reserves for the maintenance, depreciation and renewals of the property of this company as may be necessary to comply with the requirements of the order of the Public Service Commission for the First District, dated February 3, 1912, as modified by its order adopted on or about December 10, 1912; (2) to cause to be set up on the books of each of this company's controlled companies, like accounts and reserves, for the maintenance, depreciation and renewals of its property." The system expenditures for maintenance aggregated \$2,194,988.46, or 21.2 per cent of the

Third Avenue Railway Company

system revenue, \$10,363,447.73 (Annual report of the Third Avenue Ry. Co. to the stockholders for the year ended June 30, 1919), after eliminating intercompany items, the charges for depreciation being only \$59,769.58, which was distributed to the various companies. The new rules of depreciation have not as yet been filed with the Commission.

Power Bought, Sold, or Exchanged

NAME OF COMPANY	Total number of kw.hrs. delivered	Average price per kw.hr. (cents)	Total amount	Amount credited to revenue	Amount debited or (Cr) credited to expense
New York Edison Co., A. C....	89,581,390	0.81	\$725,725 19	.....	\$725,725 19
42d St., Manh. & St. N. Ave. Ry. Co., A. C.....	292,318	1.35	3,967 00	\$3,967 00	.....
Union Ry. Co. of N. Y. City, A. C.	31,048,738	1.28	400,476 39	400,476 69	.....
Dry Dock, E. B'way & B. R. R. Co., A. C.....	959,279	1.30	12,475 29	12,475 29	.....
Belt Line Ry. Corp., A. C.....	506,856	1.29	6,548 54	6,548 54	.....
Westchester Electric R. R. Co., A. C.	7,680,000	1.30	99,184 60	99,184 60	.....
Yonkers R. R. Co., A. C.....	8,127,000	1.29	104,939 96	104,939 96	.....
Mid-Crosstown Ry. Co., A. C....	268,700	1.29	3,466 46	3,466 46	.....
N. Y. City Interborough Ry. Co., A. C.	5,062	1.46	73 79	73 79	.....
N. Y. Railways Co., D. C.....	1,411,540	0.90	12,712 83	.....	12,712 83
42d St., Manh. & St. N. Ave. Ry. Co., D. C.....	9,118,743	1.51	137,506 81	137,506 81	.....
Dry Dock, E. B'way & B. R. R. R. Co., D. C.....	2,853,369	1.51	43,028 35	43,028 35	.....
Belt Line Ry. Corp., D. C....	2,331,853	1.51	35,181 97	35,181 67	.....
N. Y. City Interborough Ry. Co., D. C.....	395,025	1.50	5,958 49	5,958 49	.....
Union Ry. Co. of N. Y. City, D. C.	903,834	1.50	13,621 81	13,621 81	.....
N. Y. Railways Co., D. C.....	860,312	0.90	7,751 77	.....	Cr. 7,751 77
Second Ave. R. R. Co., D. C....	234,516	1.50	3,535 53	3,535 53	.....
N. Y. Edison Co., D. C.....	60	1.46	89	89	.....
Brooklyn & North River R. R. Co., D. C.....	1,839,880	1.09	20,238 63	20,238 63	.....
Interborough Rapid Transit Co., D. C.....	170	0.90	1 53	1 53	.....
New York Edison Co., addi- tional amount paid for the year ended June 30, 1919 as per terms of contract.....	.....	.....	2,400 00	.....	2,400 00
N. Y. Railways Co., A. C.....	294,150	0.50	1,470 75	.....	1,470 75
Total .....	.....	.....	.....	\$890,205 04 ¹³	\$734,557 00

Joint Facilities.—Maintenance of joint way and structures: N. Y. Railways Co., maintenance of feeders, etc., \$2,347.44, charged to operating expenses; Forty-second Street, Manhattanville & St. Nicholas Ave. Ry. Co., maintenance of tracks from 42d street to 60th street on Third avenue, \$2,046.35, credited to operating expenses.

¹³ Consists of power purchased, \$728,125.19; power exchanged, \$6,431.81.

Third Avenue Railway Company

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land.....	\$133,348 13	\$137,059 64	\$137,229 48	.....
Improvements on land.....	96,314 80			.....
Special franchise.....				.....
Special franchise — Kingsbridge Ry. Co.....	18,006 68	102,565 51	102,565 51	.....
Personal property.....	232 00	232 50	232 00	.....
Car licenses.....	3,420 00	3,330 00		.....
Gross earnings — city, Fort George extension.....	1,200 00			.....
Gross earnings — city, Kingsbridge Ry. Co.....	11,922 29	15,586 24	16,926 29	.....
Permission to maintain track on street.....	284 00			.....
Permission for overhead wire.....	100 00			.....
Gross earnings — state.....	24,962 20	25,006 74	24,962 20	.....
Capital stock — federal.....	2,159 00	2,159 00	2,159 00	.....
Total.....	\$291,949 10	\$285,939 63	\$284,074 48	\$81,138 22

Operations of Others — Profit or Loss ²¹

PROPERTY OPERATED	TOTAL RESULTS OF OPERATION		ACCRUED TO RESPONDENT	
	Profit	Loss	Profit	Loss
Brooklyn & No. River R. R. Co..	\$27,000 00	.....	\$27,000 00
Dry Dock, E. B'way & B. R. R. Co.	108,494 78	.....	108,494 78
Mid-Crosstown Ry. Co.....	32,779 22	.....	32,779 22
Belt Line Ry. Corp.....	\$7,159 11	.....	\$7,159 11	.....
N. Y. City Interborough Ry. Co....	129,250 00	.....	129,250 00
Yonkers R. R. Co.....	154,096 21	.....	154,096 21
Westchester Electric R. R. Co....	91,666 87	.....	91,666 87
N. Y., Westchester & Conn. Tract. Co.....	12,530 64	.....	12,530 64
Pelham Pk. and City Island Ry. Co.....	18,690 46	.....	18,690 46
Southern Boulevard R. R. Co. ²²	34,978 18	.....	34,978 18
Total	\$7,159 11	\$609,496 36	\$7,159 11	\$609,496 36

Miscellaneous Rent Deductions.—Track and terminal privileges: N. Y. Railways Co., tracks on Lexington avenue, 129th to 130th street, \$50. Hire of equipment: Union Ry. Co. of New York City, 2 service cars at \$1 per day, July 1, 1918, to June 30, 1919, \$720; Westchester Electric R. R. Co., 1 service car at \$1 per day, July 1, 1918, to June 30, 1919, \$365; total, \$1,095. Miscellaneous rents: City of New York, land at 218th street and Harlem river, \$2,722.54; New York Railways Co., ducts, \$62; individual owners, storage yards, \$700; office rooms, \$590.34; lots, \$300; plumber shop, \$144; total, \$4,508.88.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 and 1918 Reports.

Changes in track during year: There was a net increase of 2.643 miles of track as follows: On Manhattan street, entrance tracks to car-barn, decrease of 0.017 mile;

²¹ The assessments upon which these taxes are based are in dispute. Taxes are applicable to the years 1911–1914 inclusive.

²² Exclusive of accrued interest, \$39,756.42.

²³ Entries are made with respect to companies, whose operations since January 1, 1912, result in a net deficit June 30, 1919.

²⁴ Loss, year ended June 30, 1919, \$38,833.67, less Surplus balance from operations relating to period subsequent to Jan. 1, 1912, \$3,855.39.

Third Avenue Railway Company

on Broadway, from 162d street to 225th street, increase of 0.029 mile (second track, 0.016; sidings and turnouts, 0.013); on Broadway, from 225th street to 242d street, increase of 2.631 miles (first track, 1.293; second track, 1.293; sidings and turnouts, 0.045).

Cars.— See Table II.

Power Plant Equipment.— See Table III.

Miscellaneous.— Number of power houses, 1; substations, 3; repair shops, 1; car-houses, 5 (storage, 1; service, 4); office buildings, 1; transfer points to cars of associated companies, 12; to company's own cars, 6.

OPERATING STATISTICS

Power.— See Table IV.

Car and Passenger Movement.— See Tables V–IX.

Accidents.— See Tables X and XI.

Employees and Wages.— See Table XII.

Operating Ratios.— See Table XV.

Officers.— President, S. W. Huff; First Vice-President and General Manager, E. A. Maher, Jr.; Second Vice-President, L. Sutherland; Secretary, W. C. Burrows; Assistant Secretary and Assistant Treasurer, J. F. Feely; Treasurer, A. D. Sage; Auditor, A. E. J. Tovey; Attorney, A. T. Davison; Claim Agent, J. W. Yenson; Superintendent of Transportation, W. E. Thompson; General Purchasing Agent, C. Witzel.

Directors.— Harry Bronner, Edward M. Burghard, George W. Davison, S. W. Huff, Adrian Iselin, jr., Edward A. Maurice, John W. Platten, W. Emlen Roosevelt, Joseph H. Seaman, Frederick H. Shipman, Lionel F. Straus, Alexander S. Webb, William A. Day.

Main Business Office.— 2396 Third avenue, New York city.

Report verified by S. W. Huff, President, September 24, 1919.

ADDENDUM

[From company's report to stockholders]

CONSOLIDATED BALANCE SHEET, THIRD AVENUE RAILWAY CO. AND CONTROLLED COMPANIES,
JUNE 30, 1919

ASSETS		
Railroads and equipment		\$31,200,816 08
Special deposits:		
Sinking funds—cash and securities.....	\$108,376 08	
With Comptroller, City of New York.....	84,100 00	
With State Industrial Commission.....	88,000 00	
Other	13,194 26	
		<hr/> 294,170 34
Funds and investments:		
Fund for depreciation and contingencies—securities at cost	\$2,022,498 11	
Investment fund—securities at cost.....	254,388 97	
Liberty bonds	862,700 00	
Brooklyn & No. River R. R. Co.—capital stock	25,000 00	
		<hr/> 3,164,587 08
Current and working assets:		
Cash—general	\$1,043,338 53	
Cash on deposit for matured interest.....	648,191 25	
Accounts receivable—miscellaneous	92,318 84	
Other railroad companies.....	337,343 33	
Materials and supplies.....	796,059 48	
		<hr/> 2,917,351 48

Third Avenue Railway Company

ADDENDUM — Continued

CONSOLIDATED BALANCE SHEET, THIRD AVENUE RAILWAY CO. AND CONTROLLED COMPANIES,
JUNE 30, 1919 — Concluded

ASSETS — Concluded

Deferred debit items:	
Construction in process	\$19,339 19
Insurance premiums and rents — unexpired proportion..	76,163 97
Unamortized debt discount and expense.....	1,232,007 31
Miscellaneous	21,494 25
	<hr/>
	\$1,349,004 72
 Total	 <hr/>
	\$38,925,829 70

LIABILITIES

Capital stock:	
Third Avenue Ry. Co., stock.....	\$16,590,000 00
Stocks of controlled companies in hands of public.....	509,100 00
	<hr/>
	\$17,099,100 00
Funded debt:	
Third Avenue Ry. Co., bonds.....	\$49,526,500 00
Bonds of controlled companies in hands of public.....	6,622,361 25
	<hr/>
	\$56,154,861 25
Liberty loan debt:	
Liability to banks, account purchase of Liberty bonds...	\$696,808 63
Collections from employees.....	90,493 00
	<hr/>
	777,301 63
Current and accrued liabilities:	
Accounts payable	\$263,085 79
Due employees — for wages and deposits.....	52,099 93
Interest matured and unpaid.....	648,191 25
Interest accrued — not due	78,604 99
Taxes accrued	643,308 36
	<hr/>
	1,685,790 32
Interest on adjustment mortgage bonds.....	\$2,535,300 00
Less — interest accrued on bonds in Investment Fund..	36,000 00
	<hr/>
	2,499,300 00
Reserves:	
For adjustments, depreciation and contingencies, sinking funds, etc.....	\$8,997,807 08
Excess of book value over cost of controlled companies' securities owned	1,815,160 77
	<hr/>
	10,812,467 80
Surplus:	
Balance at July 1, 1918.....	\$502,687 78
Credits to surplus during the year (net).....	14,306 90
	<hr/>
	\$517,064 77
Less — loss from operations during year ended June 30, 1919	720,056 07
	<hr/>
	D 202,991 30
 Total	 <hr/>
	\$38,925,829 70

Note.—No interest has been accrued on the certificates of indebtedness of the Dry Dock, East Broadway and Battery R. R. Co. since February 2, 1908.

* Not including interest on adjustment mortgage bonds.

Third Avenue Railway Company

ADDENDUM — *Concluded*

CONSOLIDATED STATEMENT OF INCOME, THIRD AVENUE RAILWAY CO. AND CONTROLLED COMPANIES, YEARS ENDED JUNE 30, 1919 AND 1918

	1919	1918	Increase or (D) decrease
Operating revenue:			
Transportation	\$10,023,337 67	\$9,886,094 72	\$156,642 95
Advertising	100,000 00	128,500 00	D 28,500 00
Rent of equipment.....	20,428 80	20,428 30	.....
Rent of tracks and terminals.....	77,992 57	72,123 76	5,868 81
Rent of buildings and other property.....	103,018 34	107,456 06	D 4,437 72
Sale of power.....	38,670 35	41,785 58	D 3,115 23
Total operating revenue.....	\$10,363,447 73	\$10,234,988 92	\$128,458 81
Operating expenses:			
Maintenance of way and structures.....	\$1,121,556 67	\$1,186,996 83	D \$65,440 16
Maintenance of equipment.....	1,013,662 11	800,332 70	153,329 41
Depreciation accruals	59,769 68	.....	59,769 68
Power supply	822,477 61	940,255 10	D 117,777 49
Operation of cars.....	3,424,465 89	3,047,828 48	376,637 41
Injuries to persons and property.....	345,653 82	330,974 11	14,679 71
General and miscellaneous expenses.....	453,497 60	468,532 03	D 15,034 43
Total operating expenses.....	\$7,741,083 38	\$7,334,919 25	\$406,164 13
Net operating revenue.....	\$2,622,364 35	\$2,900,069 67	D \$277,705 32
Taxes	818,060 36	836,097 94	D 18,037 58
Operating income	\$1,804,303 99	\$2,063,971 73	D \$259,667 74
Interest revenue	156,882 73	158,847 06	D 1,964 35
Gross income	\$1,961,186 72	\$2,222,818 81	D \$261,632 09
Deductions from gross income:			
Interest on funded debt.....	\$2,554,500 00	\$2,554,500 00	.....
Interest on notes .....	.....	2,550 00	D \$2,550 00
Rent deductions	23,273 39	24,484 05	D 1,210 66
Amortization reserves	27,593 60	26,773 80	819 80
Sinking fund accruals.....	33,490 00	33,490 00	.....
Miscellaneous	42,395 80	37,534 31	4,861 49
Total deductions	\$2,681,242 79	\$2,679,322 16	\$1,920 63
Net income	Loss \$720,056 07	Loss \$456,503 35	D \$263,552 72

THIRTY-FOURTH STREET CROSSTOWN RAILWAY COMPANY

LESSON

Incorporated [March 18, 1896]¹ as a consolidation of the Thirty-fourth Street Railroad Company and the Thirty-fourth Street Ferry and Eleventh Avenue Railroad Company. By an agreement dated December 21, 1896, the right to operate over the tracks of the respondent was granted to the Metropolitan Street Railway Company, for a term of 1,000 years. The latter company was succeeded by the New York Railways Company, the present operator of the property.

¹ [Data in brackets from documents on file with the Commission.]

Thirty-fourth Street Cross-town Railway Company

[The New York Railways Company owns all of the respondent's capital stock, \$1,000,000, acquired through purchase of Metropolitan Street Railway Co.]¹ See 1917 Report.

For terms of agreement, see 1917 Report.

Important Changes during the Year.—None. No new powers or franchises were acquired.

BALANCE SHEET²

June 30, 1918	ASSETS SIDE	June 30, 1919
	Fixed street railway capital, Dec. 31, 1908: ³	
\$22,517 29	Engineering and superintendence.....	\$22,517 29
2,811 82	Right of way.....	2,811 82
236,238 49	Track and roadway construction.....	236,238 49
141,710 96	Electric line construction.....	141,710 96
523,162 00	Electric equipment of cars.....	523,162 00
5,844 30	Organization.....	5,844 30
32,080 64	Interest and discount.....	32,080 64
4,383 33	Miscellaneous.....	4,383 33
2,000,000 00	Purchase of constructed road.....	2,000,000 00
\$3,080,808 80	Total	\$3,080,808 80
	LIABILITIES SIDE	
\$1,000,000 00	Capital stock	\$1,000,000 00
1,000,000 00	Funded debt	1,000,000 00
1,080,808 80	Expended by lessee for additions and betterments ⁴	1,080,808 80
\$3,080,808 80	Total	\$3,080,808 80

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Securities.—See 1917 Report.

Income Statement.—Rent accrued from lease of road, \$53,000; interest accrued on \$1,000,000 5 per cent first mortgage bonds, \$50,000, paid directly to bondholders by the New York Railways Co.; net corporate income or loss, none.

Description of Road.—See Table I; also 1917 Report.

Officers.—President, H. H. Vreeland; Vice-President, W. Leon Pepperman; Secretary, H. M. Fisher; Assistant Secretary, H. C. Wigren; Treasurer, J. H. Campbell; Auditor, F. Samuelson; General Counsel, R. R. Rogers; General Attorney, James L. Quackenbush.

Directors.—J. H. Campbell, Chas. E. Dunlap, H. M. Fisher, E. F. J. Gaynor, B. J. Pepperman, W. Leon Pepperman, D. W. Ross, H. H. Vreeland, Chas. E. Warren.

Main Business Office.—165 Broadway, New York city.

Report verified by H. H. Vreeland, President, November 26, 1919.

¹[Data in brackets from documents on file with the Commission.]

²[The figures in this balance sheet are the same as given in the company's 1908 report to the Commission, in which it states that no entries have been made in its accounts since June 30, 1903.]

³[Details taken from report as of June 30, 1909.]

⁴"No liability for repayment of the amount expended is recognized by the respondent."

TWENTY-THIRD STREET RAILWAY COMPANY

LESSON

Incorporated June 29, 1872 [for 1,000 years].¹ On January 10, 1876, this company leased the property of the Bleecker Street and Fulton Ferry Railroad Company for 99 years, and on April 25, 1893, leased all its property and leasehold rights to the Houston, West Street and Pavonia Ferry Railroad Company for the unexpired term of its charter and extension thereof. [On November 29, 1893] the Houston, West Street and Pavonia Ferry Railroad Company was consolidated into the Metropolitan Street Railway Company, which was succeeded January 1, 1912, by the New York Railways Co., the present operator of the respondent's property.

This company is controlled by the New York Railways Co. which holds 5,000 out of 6,000 shares of capital stock outstanding.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$5,764 60	Cash	\$4,530 53	\$775 33
1,839 52	Sinking funds uninvested.....	334 23	D 1,005 20
40,985 43	Other special deposits ²	42,231 86	1,246 43
14,394 17	Miscellaneous investments ³	17,293 39	2,899 72
	"Fixed Capital, Dec. 31, 1908".		
262,383 55	Street railway land.....	262,383 55	
2,263,681 12	Tangible street railway capital.....	2,263,681 12	
<u>\$2,589,033 39</u>	Total	<u>\$2,592,955 27</u>	<u>\$3,916 88</u>
LIABILITIES SIDE			
\$1,900,000 00	Funded debt ⁴	\$1,900,000 00	
16,233 69	Sinking fund reserve	18,128 21	\$1,894 52
600,000 00	Common stock	600,000 00	
72,804 70	Corporate surplus	* 74,827 06	2,022 36
<u>\$2,589,038 39</u>	Total	<u>\$2,592,955 27</u>	<u>\$3,916 88</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

Securities.—See 1917 Report.

Reserves.—Reserve for sinking fund: Balance at beginning of year, \$16,233.69; payments to trustee by New York Railways Co., \$1,102.85; interest on improvement and refunding 5 per cent mortgage bonds, \$791.67; balance at end of year, \$18,128.21.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Rent accrued from lease of road and equipment.....	\$188,705 70	
Interest revenues (on special cash fund, \$1,246.43; on general cash fund, \$160.43)	1,406 86	\$161 91
Total non-operating revenues.....	\$188,112 56	\$161 91
Non-operating revenue deductions.....	* 134 50	D 95 50
Gross income applicable to corporate and leased properties	<u>\$187,978 06</u>	<u>\$197 41</u>

¹ [For historical data in brackets see Documentary History in Annual Report, 1913, Vol. V, p. 1333. The original documents and lease are on file with the Commission.]

² Balance of cash received from sale of real estate.

³ Sinking fund investment on Dec. 31, 1918, comprised \$17,000 par value of reacquired improvement and refunding mortgage bonds.

⁴ Excludes rental due from New York Railways Co., \$45,000, being 18% per annum dividend on capital stock for period Feb. 1 to June 30, 1919, and \$750 allowance for corporate expense for six months to June 30, 1919.

⁵ Includes \$400,000 funded debt matured, in 1906 (\$150,000) and 1909 (\$250,000).

⁶ Advertising, \$14; directors' fees, \$45; services of trustee, \$50; services of registrar, \$25; postage, \$50.

Twenty-third Street Railway Company

INCOME STATEMENT—*Concluded*

	Net amount for year	Increase or (D) decrease
Deductions from gross income: Interest on funded debt, ¹ \$75,000; sinking fund accruals, \$2,205.70.....	\$77,205 70	
Net corporate income	\$110,772 36	\$197 41
Surplus, June 30, 1918.....	90,804 70	
Total	\$201,577 06	
Dividends declared (13½ per cent on \$600,000 capital stock)	81,000 00	
Surplus, June 30, 1919.....	^a \$120,577 06	

Rent Accrued from Lease of Road and Equipment.—For lease of all respondent's property to New York Railways Co.: Dividend of 18 per cent on \$600,000 capital stock (paid direct to stockholders), accrued, \$108,000; paid, \$83,000; interest on improvement and refunding mortgage bonds (paid direct to bondholders), accrued and paid, \$75,000; sinking fund contribution (paid to trustee), accrued, \$2,205.70; paid, \$1,102.85; allowance for corporate expenses, accrued, \$1,500; paid, \$750; total accrued, \$186,705.70; total paid, \$139,853.85.

Description of Road and Equipment.—See Table I; also 1917 Report.

Officers.—President, H. H. Vreeland; Vice-President, W. Leon Pepperman; Secretary, H. M. Fisher; Assistant Secretary, A. C. Wigren; Treasurer, J. H. Campbell; Auditor, F. Samuelson; General Counsel, R. R. Rogers; General Attorney, James L. Quackenbush.

Directors.—J. H. Campbell, H. M. Fisher, E. F. J. Gaynor, Frank Hedley, W. Leon Pepperman, D. W. Ross, E. E. Starboard, H. H. Vreeland, Chas. E. Warren.

Main Business Office.—165 Broadway, New York city.

Report verified by H. H. Vreeland, President, November 26, 1919.

UNION RAILWAY COMPANY OF NEW YORK CITY

Incorporated April 20, 1892. [In January, 1899, control of respondent through acquisition of its capital stock was obtained by the Third Avenue Railroad Company]¹ which was succeeded, January 1, 1912, pursuant to a plan of reorganization, by the Third Avenue Railway Company.

Respondent controls the Bronx Traction Company through entire stock ownership.

Important Changes during the Year.—The length of track operated by the respondent was decreased 4.97 miles, principally by abandonment of trackage rights. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$23,187 63	Cash	\$46,187 08	\$23,049 40
6,178 72	Sinking funds uninvested ²	6,364 79	186 07
\$1,114 59	Other special deposits.....	140,775 09	49,660 50

¹ Includes interest on reacquired bonds in sinking fund.

² More than Surplus on balance sheet by \$45,750, rental unpaid by N. Y. Railways Co., included by respondent in Income statement under Rent accrued from lease of road. See note 4.

³ From documents on file with the Commission. See also Documentary History, in Annual Report, 1913. Vol. V, pp. 1344-70 and chart No. 2.

⁴ For amortization of limited franchises.

458 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Union Railway Company of New York City

BALANCE SHEET — *Concluded*

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE — <i>Concluded</i>			
\$14,936 30	Accounts receivable	\$15,515 92	\$1,579 62
254,487 54	Interest and dividends receivable.....	291,720 08	37,232 54
130,216 18	Materials and supplies.....	114,254 04	D 15,962 14
Miscellaneous investments:			
75,728 75	Stocks of associated companies.....	75,728 75	.....
301 00	Funded debt of associated companies.....	301 00	.....
1,173,797 66	Advances to associated companies.....	1,171,309 03	D 2,488 63
49,000 00	Other miscellaneous investments.....	49,000 00	.....
7,713,474 47	"Fixed Capital, Dec. 31, 1908".....	7,709,174 47	D 4,300 00
Fixed capital installed since 1908:			
32,826 56	Street railway land.....	32,826 56	.....
53,473 95	Intangible street railway capital.....	53,473 95	.....
1,748,994 86	Tangible street railway capital.....	1,761,699 82	12,704 96
9,548,769 84	Total fixed capital — gross.....	9,557,774 80	8,404 96
472,546 64	Less accrued amortization	467,467 24	5,079 40
9,076,223 20	Total fixed capital — net.....	9,089,707 56	13,484 36
11,001 08	Construction in process.....	2,583 21	D 8,417 87
421,605 40	Advances to associated companies.....	470,488 69	48,883 29
9,096 76	Prepayments	8,981 04	D 115 72
<u>\$11,336,824 81</u>	Total	<u>\$11,484,016 23</u>	<u>\$147 191 42</u>

LIABILITIES SIDE			
\$128,895 42	Taxes accrued	\$143,704 66	\$14,809 24
318,452 66	Working advances due assoc'd co's.....	712,549 11	394,096 45
53,267 62	Miscellaneous accounts payable.....	27,136 66	D 26,130 96
43,091 67	Interest accrued on funded debt.....	42,516 67	D 575 00
1,039,345 78	Interest accrued on unfunded debt.....	982,441 38	D 56,904 40
25,948 23	Due for wages and salaries.....	11,372 63	D 14,575 60
21,467 72	Other unfunded debt.....	21,823 17	355 45
2,000,000 00	Mortgage bonds	2,000,000 00	.....
4,715,064 39	Construction advances owing to assoc'd co's.	4,715,064 39	.....
10,224 76	Sinking fund reserve.....	14,534 85	4,310 09
35,500 00	Casualties and insurance reserve.....	55,000 00	19,500 00
784 00	Suspense credit balance.....	.....	D 784 00
2,000,000 00	Common stock	2,000,000 00	.....
944,782 56	Corporate surplus	757,872 71	D 186,909 85
<u>\$11,336,824 81</u>	Total	<u>\$11,484,016 23</u>	<u>\$147,191 42</u>

Contingent Liabilities

For the guarantee of principal and interest on bonds:

	Principal	Rate of interest	Date of issue	Date of maturity
Yonkers R. R. Co.....	\$1,000,000 00	5%	April 1, 1896	April 1, 1946
Westchester Electric R. R. Co...	500,000 00	5%	July 1, 1893	July 1, 1943
Southern Boulevard R. R. Co....	250,000 00	5%	July 1, 1895	July 1, 1945

Valuation of Property for Purposes of Taxation.— See Table XX.

Union Railway Company of New York City

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908" Description of Capital Withdrawn during Year.—Estimated costs: Single truck wrecker car mounted on Diamond track, \$1,500; seven G. E. motors sold, \$2,800; total, \$4,300. For balances in accounts at beginning of year, see 1917 and 1918 Reports.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Street railway franchises.....	* Cr. \$193 10			\$25,767 32
Other intangible street railway capital	* 193 10			37,706 63
Right of way.....				4,968 37
Other street railway land.....				27,838 19
Grading	181 01			2,696 07
Ties	2,055 10			41,857 49
Rails, rail fastenings, and joints..	811 95			125,688 11
Special work				102,977 20
Underground construction				1,067 00
Track laying and surfacing.....	205 15			100,603 96
Paving	4,843 76			479,432 72
Roadway tools	310 00			12,678 70
Poles and fixtures.....				46,508 68
Underground conduits				50,948 23
Transmission system				180,689 75
Distribution system	* 346 50			117,980 99
Substation buildings				42,574 29
General office buildings and fixtures				231 29
Shops and car-houses.....				43,740 44
Stations, waiting rooms, and miscellaneous buildings				14,062 48
Substation equipment				91,313 06
Shop equipment				898 88
Revenue cars				149,889 45
Electric equipment of cars.....				32,138 04
Other rail equipment.....	* 603 22			30,719 14
Miscellaneous equipment	6,528 27		* \$3,400 00	32,884 45
Engineering and superintendence..	20 00			3,006 01
Miscellaneous construction expenditures				57,123 40
Total	\$16,104 96		\$3,400 00	\$1,848,000 33

Description of Principal Projects.—Installing improved ties during reconstruction on Third avenue from 158th street to Fordham road, \$5,155.36, of which \$333 was charged to Fixed capital and \$4,822.36 to operating expenses; improvement installed during reconstruction of Macomb's Dam bridge and tracks, \$10,460.63, of which \$12.55 was charged to Fixed capital and \$10,148.08 to operating expenses; Morris Park avenue between Melville street and Cruger avenue, \$17,553.26, of which \$906.80 was charged to Fixed capital and \$16,646.46 to operating expenses; improvements installed during reconstruction of tracks and renewing pavement, White Plains avenue and Gun Hill road, \$21,365.90, of which \$4,802.68 was charged to Fixed capital and \$16,563.22 to operating expenses.

* Represents modification of entries made in prior accounting period.

* Includes a credit of \$110.06 on account of modification of entries made in prior accounting period.

* Salvage realized, \$900.

Union Railway Company of New York City

Miscellaneous Investments

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
<i>Bound</i>				
City of New York 4's, 4½'s and 4½'s, 1956 to 1964.....	\$49,000 00	\$49,000 00	\$49,000 00	\$2,027 50
<i>Free</i>				
Bronx Traction Co., advances.....	373,820 01	373,820 01	373,820 01	.....
Bronx Traction Co., stock.....	58,100 00	75,728 75	75,728 75	.....
Yonkers R. R. Co., bonds.....	8,000 00	301 00	301 00	400 00
Demand notes, 4 per cent:				
Southern Boulevard R. R. Co....	50,108 01	50,108 01	50,108 01	2,004 00
Westchester Electric R. R. Co..	491,402 99	491,402 99	491,402 99	19,656 12
Yonkers R. R. Co.....	74,339 85	74,339 85	74,339 85	2,973 60
Bronx Traction Co.....	181,638 17	181,638 17	181,638 17	.....
Total	\$1,286,409 03	\$1,296,338 78	\$1,296,338 78	\$27,061 22

*Advances to Associated Companies.**—Forty-second Street, Manhattanville & St. Nicholas Avenue Ry. Co., \$11,356.72; Dry Dock, East Broadway & Battery R. R. Co., \$212; Mid-Crosstown Ry. Co., \$1,698.96; New York City Interborough Ry. Co., \$42,087.73; Southern Boulevard R. R. Co., \$137,524.43; Westchester Electric R. R. Co., \$39,201.57; Yonkers R. R. Co., \$181,172.38; Pelham Park & City Island Ry. Co., \$41,718.77; New York, Westchester & Connecticut Traction Co., \$15,381.73; Brooklyn & North River R. R. Co., \$134.40; total, \$470,488.69; interest accrued, \$12,622.23; no interest paid.

Special Deposits.—Coupon, \$350; to pay interest and taxes, \$133,925.09; held by American Surety Co., \$1,000; sinking fund deposit account of amortization of limited franchise, \$6,364.79; total, \$147,139.88.

Materials and Supplies.—Roadway and track, \$70,460.46; car repairs, overhead, etc., \$43,793.58; total, \$114,254.04.

Prepayments.—Taxes, \$1,165.84; insurance, \$7,700.40; rents, \$115; total, \$3,981.04.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owed to Third Avenue Ry. Co.—Working advances, no interest, \$712,549.11. Construction advance, 4 per cent demand note, \$4,715,064.39; interest accrued during year, \$188,602.56; interest paid, \$267,186.96.

Other Unfunded Debt.—Employees' deposits, \$4,143.53; tort claims approved by Special Master, \$17,427.29; tickets outstanding, \$252.30; total, \$21,823.17.

Reserves.—Accrued amortization of capital: Balance, June 30, 1918, \$472,546.64; debits during year, difference in price of estimated cost of equipment and amount received through sale of same, \$5,079.40; balance, June 30, 1919, \$467,467.24.

Amortization of franchise: Balance, June 30, 1918, \$10,224.76; amount reserved during year, \$4,310.09; balance, June 30, 1919, \$14,534.85.

Casualties and insurance: Balance, June 30, 1918, \$35,500; added to reserve, a percentage of transportation revenue of the year ended June 30, 1919, less actual payments, \$19,500; balance, June 30, 1919, \$55,000.

* [In addition, there are included under interest and dividends receivable in the balance sheet, amounts due from associated companies as follows: Southern Boulevard R. R. Co., \$16,716.26; Westchester Electric R. R. Co., \$227,610.49; Yonkers R. R. Co., \$20,612.44; Bronx Traction Co., \$23,612.94; Forty-second Street, Manhattanville and St. Nicholas Ave. R. R. Co., \$345.85; Dry Dock, E. B'way and Battery R. R. Co., \$6.06; N. Y. City Interborough Ry. Co., \$2,029.42; N. Y., Westchester & Conn. Traction Co., \$157.50; total, \$291,080.95.]

STREET RAILWAY COMPANIES

461

Union Railway Company of New York City

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Transportation revenue	\$2,594,448 79	D \$834 02
Other operating revenue.....	172,599 54	940 25
Total operating revenue.....	\$2,768,048 23	\$106 23
Operating expenses:		
Maintenance of way and structures.....	\$314,637 02	\$39,863 67
Maintenance of equipment.....	256,364 95	40,735 55
Power	330,306 81	D 43,453 89
Operation of cars.....	947,324 75	86,990 88
Injuries to persons and property.....	274,671 53	D 19,331 01
Other general expenses.....	105,518 15	D 5,002 30
Total operating expenses.....	\$3,228,313 21	\$99,892 88
Taxes accrued	183,775 60	D 5,896 47
Total revenue deductions.....	\$3,412,588 81	\$33,996 41
Operating income	\$355,469 53	D \$83,890 18
Non-operating income: Interest on investments, \$37,061.22; on open accounts of associated companies, \$12,622.83; on bank balances, \$637.19; on deposit to pay interest and taxes, \$2,990.62; on sinking fund deposit, \$186.07.....	43,497 93	14,477 85
Gross income applicable to corporate and leased prop- erties	\$398,967 45	D \$79,412 33
Deductions from gross income:		
Rent deductions: Track and terminal privileges, \$59,131.24; hire of equipment, \$157,681; miscellaneous, \$51,305	\$268,117 24	\$57,330 54
Normal tax on coupon interest assumed.....	981 50	130 00
Interest on funded debt.....	100,000 00	.....
Other interest deductions: On notes for \$4,715,064.39 to Third Ave. Ry. Co., \$188,602.56; on note of Bronx Traction Co. to Third Ave. Ry. Co. for \$131,067.61 for con- struction, \$6,563.22; on open accounts to Third Avenue Ry. Co., \$15,126.68.....	210,283 56	15,126 68
Amortisation of franchise and property.....	4,310 09	185 57
Total income deductions	\$583,691 39	\$72,763 79
Net corporate income.....	Loss \$184,733 94	D \$152,175 12
CORPORATE SURPLUS		Amount
Surplus, June 30, 1918.....		\$944,782 56
Cancellation of check drawn on account of salaries of employees in the National Guard		132 20
Value of 285 feet of cable installed July, 1917, on the north side of Burnside and Webster avenues.....		346 50
Correction of rentals for the month of March, 1917.....		20 00
Total		\$945,281 26
Balance for year, transferred from income.....	\$184,733 94	
To adjust errors in payroll distribution of Westchester Electric R. R. Co. from October, 1917 to June, 1918.....	720 00	
Property retired	1,930 60	

462 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Union Railway Company of New York City

CORPORATE SURPLUS— <i>Concluded</i>		Amount
Adjustment of interest accrual on New York City corporate stock		\$24 01
Total deductions		\$187,408 55
Surplus, June 30, 1919.....		\$757,872 71

Operating Revenues.—For details, see Table XIII.

Operating Rents Receivable.—Advertising privileges: Proportion of advertising contract made by Third Avenue Ry. Co. with New York City Car Advertising Co., \$18,993.24.

Other car and station privileges, \$845.52.

Rent of land and buildings: Southern Boulevard R. R. Co. for car storage, \$6,120; Third Avenue Ry. Co. for rent of land, \$1,200; miscellaneous,^a \$6,721.17; total, \$14,041.17.

Rent of tracks and terminals: New York City Interborough Ry. Co., track at Aqueduct and Burnside avenues from Jerome and Ogden avenues to 155th street and Eighth avenue, from Webster and Tremont avenues to Westchester avenue and 180th street, on Boston road between 178th and 177th streets, from 189th street and Third avenue to Fordham and Kingsbridge roads, \$4,200; Yonkers R. R. Co., tracks on South Broadway from 242d street to city line, \$81,202.31; Westchester Electric R. R. Co., tracks on White Plains road south to Bedford Park and to subway station at 177th street, \$24,300.63; New York Railways Co., tracks on 135th street between Madison and Lenox avenues, \$100; total, \$89,802.94.

Rent of equipment: Southern Boulevard R. R. Co., 30 revenue cars at \$40 per month, \$14,400; Westchester Electric R. R. Co., 11 revenue cars at \$40 per month from July 1, 1918, to June 30, 1919, 8 service cars at \$1 per day from July 1, 1918, to December 31, 1918, 7 service cars from January 1, 1919, to March 31, 1919, and 6 service cars from April 1, 1919, to June 30, 1919, \$7,928; Yonkers R. R. Co., 46 revenue cars at \$40 per month and 9 service cars at \$1 per day, July 1, 1918, to June 30, 1919, \$25,385; Third Avenue Ry. Co., 2 service cars at \$1 per day, \$730; Forty-second Street, Manhattanville & St. Nicholas Avenue Ry. Co., 2 service cars at \$1 per day, \$730; Dry Dock, East Broadway & Battery R. R. Co., 1 service car at \$1 per day, \$365; Brooklyn & North River R. R. Co., 1 service car at \$17.92 per month, \$215.04; total, \$49,733.04.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provision of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. For the company's procedure in 1919, see *Depreciation* in the abstract of the report of the Third Avenue Ry. Co.

Power Bought, Sold or Exchanged

NAME OF COMPANY	Total number of kw.hrs. delivered	Average price per kw. hr. (cents)	Total amount	Amount credited to revenue	Amount debited or (Cr) credited to expense
<i>Power sold</i>					
New York, New Haven & Hartford R. R. Co., D. C.....	4,444	8 00	\$355 52	\$355 52	.....
Interborough Rapid Transit Co., D. C.....	3,128	8 90	28 11	28 11	.....
Total.....	7,572	.....	\$383 63	\$383 63	.....
<i>Power exchanged</i>					
Received from:					
Westchester Electric R. R. Co., D. C.....	1,285,485	1.50	\$19,347 63	.....	\$19,347 63
Delivered to:					
N. Y. City Interborough Ry. Co., D. C.....	5,202,352	1.50	78,391 07	.....	Cr 78,391 07
Westchester Electric R. R. Co., D. C.....	653,751	1.50	9,849 94	.....	Cr 9,849 94
Yonkers R. R. Co., D. C.....	9,534	1.50	143 87	.....	Cr 143 87
Southern Boulevard R. R. Co., D. C.....	2,023,260	1.50	30,493 31	.....	Cr 30,493 31
Balance.....	.....	.....	.....	.....	Cr \$99,530 56
<i>Power bought</i>					
Third Avenue Ry. Co., A. C.....	31,048,788	1.28	\$400,476 69	.....	\$400,476 69
Third Avenue Ry. Co., D. C.....	903,834	1.50	13,621 81	.....	13,621 81
Total.....	31,952,622	.....	\$414,098 50	.....	\$414,098 50

^a All items represent rent for full year, except as otherwise stated.

^b Consists of rental to U. S. Government for Port Morris car-house, 8½ months, \$8,021.21; sundry tenants, 1 month, \$450; lunch room at West Farms car-house, \$249.96.

Union Railway Company of New York City

Joint Facilities.—Charged to operating expenses, maintenance of way and structures: Westchester Electric R. R. Co., maintenance of track from 233d street to New York, New Haven and Hartford R. R. Co.'s station in Mount Vernon, \$2,264.72; Yonkers R. R. Co., maintenance of track on Jerome avenue, \$1,227.40; New York Railways Co., cleaning switches at Lenox avenue, etc., \$4,989.59; total, \$8,571.71.

Credited to operating expenses, maintenance of way and structures: Westchester Electric R. R. Co., maintenance of track to 177th street, \$9,772.35; Yonkers R. R. Co., maintenance of track to city line, \$13,971.51; total, \$23,743.86.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Real estate	\$17,376 94	\$17,436 71	\$17,436 71	.....
Special franchise	¹⁰ 76,327 58	12,193 57	12,193 57	¹¹ \$55,642 20
Use of bridges and public places..	10,350 00	129,047 69	115,394 11	{
Gross earnings—city	165,044 11			
Gross earnings—state	26,248 11	26,238 13	26,248 11	.....
Capital stock—federal	92 00	92 00	92 00	.....
Total	\$235,438 74	\$185,008 10	\$171,364 50	¹¹ \$55,642 20

Miscellaneous Rent Deductions.—Track and terminal privileges: Yonkers R. R. Co., use of tracks on Webster, McLean and Jerome avenues, \$3,557.50; Westchester Electric R. R. Co., use of tracks from 19th avenue, Williamsbridge, to New York, New Haven and Hartford R. R. Co. station at Mount Vernon, \$28,468.49; Third Avenue Ry. Co., use of tracks on 125th street from First to 12th avenue, \$27,000; from and to 65th street shop, \$55.25; New York Railways Co., rent of ducts, \$50; total, \$59,121.24.

Hire of equipment: Third Avenue Ry. Co., use of cars at \$1 per day: Revenue cars, 175 from July 1 to September 30, 1918, \$16,100; 297 from October 1 to October 31, 1918, \$9,207; 102 from November 1 to November 30, 1918, \$3,162; 100 from November 1 to December 31, 1918, \$6,100; 230 from January 1 to January 31, 1919, \$7,130; 250 from February 1 to June 30, 1919, \$37,500; service cars, 16 from July 1 to October 31, 1918, \$1,968; 13 from November 1 to November 30, 1918, \$540; 19 from December 1, 1918, to June 30, 1919, \$4,028. Revenue cars at \$2 per day: 112 from July 1 to August 30, 1918, \$12,888; 122 from September 1 to September 30, 1918, and from November 1, 1918, to January 31, 1919, \$29,768; 102 from November 1 to November 30, 1918, and from February 1 to June 30, 1919, \$30,600. Yonkers R. R. Co., 2 service cars at \$1 per day, \$720. Total, ¹² \$157,681.

Miscellaneous: Waiting rooms, \$1,620; Third Avenue Ry. Co., Kingsbridge car-house, \$49,680; New York Central R. R. Co., land on East 190th street, \$5; total, \$51,305.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 and 1918 Reports.

Changes in Track during Year (miles)

Road owned by respondent:	Road	Second		Other	Increase or (D) decrease
		track	track		
Broadway, 235th street to north abutment of bridge	D .030	.....	.....	D	.030
White Plains rd., Allerton avenue to 233d street .....	.....	.....	D .002	D	.002

⁹ Of which \$1,232.50 is charged to tenant.

¹⁰ Of which \$10,138.86 is levied on the property of the Bronx Traction Co.

¹¹ Exclusive of interest accrued, \$27,992.91. This item is for 1911 and 1912 taxes: the assessment on which it is based is in dispute.

¹² Includes a credit for overcharge, \$3,040.

Union Railway Company of New York City

Changes in Track during Year (miles) — Concluded

	Second		Other	Increase or (D) decrease
Road owned by respondent — <i>Concluded</i> :	Road track		track	
Gun Hill rd., Webster av nue to White Plains rd	D .021	D .021	.....	D .042
Broadway, 230th street to city line.....	.....	.....	.011	.011
138th street, Exterior street to Port Morris...	D .090	.....	D .011	D .081
Total — net	D .071	D .021	D .002	D .094
Road of associated Bronx Traction Co. operated by respondent:				
East Tremont avenue, center line of Bronx river to Westchester avenue.....	D .019	D .019	.....	D .038
East Tremont avenue, Westchester avenue to Eastern boulevard	D .024	.....	D .009	D .033
Total	D .043	D .019	D .009	D .071
Road of associated Yonkers Rd. Co. operated under lease:				
Central avenue, city line to Yonkers avenue....	D 1.409	D 1.387	.....	D 2.796
Road of associated Westchester Electric Rd. Co. occupied under trackage rights:				
White Plains road, 233d street to city line....	D .011	D .019	D .012	D .042
Mount Vernon	D .966	D .966	D .035	D 1.967
Total	D .977	D .985	D .047	D 2.009
Net change during year.....	D 2.500	D 2.412	D .068	D 4.970

Cars.— See Table II.*Power Plant Equipment.*— See Table III.*Miscellaneous.*— Number of substations, 2; number of car-houses, service, 4; transfer points— with own cars, 33; with cars of associated companies, 28.

OPERATING STATISTICS

Power.— See Table IV.*Car and Passenger Movement.*— See Tables V–IX.*Accidents.*— See Tables X and XI.*Employees and Wages.*— See Table XII.*Operating Ratios.*— See Table XV.

Officers.— President, S. W. Huff; First Vice-President and General Manager, E. A. Maher, jr.; Second Vice-President, L. Sutherland; Secretary, W. C. Burrows; Assistant Secretary and Assistant Treasurer, J. F. Feely; Treasurer, A. D. Sage; Auditor, A. E. J. Tovey; General Counsel, A. T. Davison; Claim Agent, J. W. Yenson; Superintendent of Transportation, W. E. Thompson; General Purchasing Agent, C. Witzel.

Directors.— Harry Bronner, Edward M. Burghard, George W. Davison, S. W. Huff, Adrian Iselin, jr., John W. Platten; W. Emlen Roosevelt, Joseph H. Seaman, Frederick H. Shipman.

Main Business Office.— 239 Third avenue, New York city.

Report verified by S. W. Huff, President, September 24, 1919.

THE VAN BRUNT STREET AND ERIE BASIN RAILROAD COMPANY

Incorporated February 15, 1861. The ten principal stockholders and the number of votes to which they were entitled on June 30, 1919, were: John F. Murphy, wylls Terry, Dennis W. Sullivan and John A. Foulds, trustees, 13,331; John F. Murphy, James T. Terry and Dennis W. Sullivan, 1 each; Andrew D. Parker, 2,778; Pemroy Bros., 3,133; Joseph C. Hecker, 2,410.

BALANCE SHEET

June 30, 1918		June 30, 1919	Increase or (D) decrease
ASSETS SIDE			
\$14,400 00	Cash	\$14,144 39	D \$316 51
851 18	Accounts receivable	869 45	18 27
15,000 00	U. S. Liberty bonds	20,000 00	5,000 00
266,011 31	"Fixed Capital, Dec. 31, 1908"	266,011 31	.....
Fixed capital installed since 1908:			
3,056 86	Tangible street railway capital	3,056 86	.....
269,068 16	Total fixed capital—gross	269,068 16	.....
278 31	Less accrued amortization	2,822 78	2,534 41
268,789 85	Total fixed capital—net	266,255 44	D 2,534 41
\$299,101 93	Total	\$301,269 23	\$2,167 35
LIABILITIES SIDE			
\$2,438 71	Miscellaneous accounts payable	\$2,452 07	\$13 36
387 50	Interest accrued on funded debt	387 50	.....
337 96	Dividends declared	354 29	16 33
41,000 00	Mortgage bonds	31,000 00	.....
20,000 00	Common stock	200,000 00	.....
64,937 76	Corporate surplus	67,075 43	2,137 66
\$299,101 93	Total	\$301,269 23	\$2,167 35

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XX.

"Fixed Capital, December 31, 1908."—No change during year. See 1917 Report.

Fixed Capital Installed since December 31, 1908.—Track laying and surfacing, \$2,438.44; shops and car-houses, \$258.41; revenue cars, \$372; total, \$3,066.85; no expenditures or withdrawals during year.

Miscellaneous Investments.—U. S. Liberty bonds: At 3½ per cent, par value, actual money cost, and amount at which carried on respondent's books, \$5,000; interest paid during year, \$262.50; at 4½ per cent, par value, money cost, and amount at which carried on respondent's books, \$10,000; interest paid during year, \$325.75; at 4 per cent, par value, money cost, and amount at which carried on respondent's books, \$5,000; interest paid during year, \$101.1; total, \$20,000; total interest accrued and paid during year, \$889.25.¹

Securities.—See Table XIX; also 1917 Report.

Reserves.—Accrued amortization of capital: Credit balance, June 30, 1918, \$278.31; credits during year, \$2,534.41; credit balance, June 30, 1919, \$2,812.72.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Revenue from transportation (passenger)	\$70,769 37	\$577 43
Advertising privileges	400 00	.....
Total operating revenue	\$71,169 37	\$577 43

¹ Accruals were not reported.

466 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Van Brunt Street and Erie Basin Railroad Company

INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Operating expenses:		
Maintenance of way and structures.....	\$4,181 56	
Maintenance of equipment.....	3,000 00	
Power purchased	9,557 26	\$1,370 21
Operation of cars	24,937 26	1,558 19
Injuries to persons and property.....	1,561 80	1,180 30
General expenses	10,540 89	1,302 17
Total operating expenses.....	\$53,778 77	\$5,410 87
Taxes accrued	4,960 66	1,845 97
Total revenue deductions.....	\$58,739 43	\$7,256 84
Operating income	\$12,429 94	D \$6,679 41
Non-operating income: Rent of car house, \$350.04; interest on bank balances, \$354.73; on Liberty bonds, \$89.25; less tax on above car house, \$64.26.....	1,529 76	985 12
Gross income applicable to corporate and leased properties	\$13,959 70	D \$5,694 29
Deductions from gross income: Track and terminal privileges, trackage rights from Brooklyn Heights R. R. Co., \$400; interest on funded debt, \$1,550.....	1,950 00	
Net corporate income.....	\$12,009 70	D \$5,694 29
CORPORATE SURPLUS		
		Amount
Surplus, June 30, 1918.....		\$64,937 76
Balance for year transferred from income.....		12,009 70
Sale of tickets to government.....		15 00
Sale of Liberty bonds.....		112 96
Total		\$77,075 42
Dividends, 5 per cent, declared during year on \$200,000 capital stock..		10,000 00
Surplus, June 30, 1919.....		\$67,075 42

Operating Expenses.— For details, see Table XIV.

Depreciation.— For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. In November, 1916, this company submitted amended rules of depreciation, effective June 30, 1916, which provide \$4,181.56 per annum for maintenance of way and structures, and \$3,000 per annum for maintenance of equipment. Under above rules \$3,246.69 was debited to Depreciation of way and structures and \$712.28 was credited to Depreciation of equipment.

*Power Bought.*¹—Bought from Brooklyn Heights R. R. Co., under contract on basis of 4½ cents per car-mile traveled, \$9,557.26, charged to operating expenses.

Taxes

CLASS OF TAX	Amount of levy	Paid and charged to income	Due and unpaid
Land and improvements on land.....	\$445 06	\$ 445 06	
Special franchise	1,967 79	1,967 79	
Gross earnings—state	769 62	769 62	
Federal income	1,842 45	1,842 45	
Total	\$5,024 92	\$ 5,024 92	

¹ Contract with Brooklyn Heights R. R. Co. "includes lighting of office and car-barns."

² Includes \$64.26 charged to non-operating income.

The Van Brunt Street and Erie Basin Railroad Company

DESCRIPTION OF ROAD AND EQUIPMENT

Track.—For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report. There were no changes during the year.

Cars.—See Table II.

Miscellaneous.—Car houses, 2 (1 not in use, rented, and 1 in service); transfer points (at which joint rate tickets are exchanged), 1.

OPERATING STATISTICS

Power.—See Table IV.

Car and Passenger Movement.—See Tables V–IX.

Accidents.—See Tables X and XI.

Employees and Wages.—See Table XII.

Operating Ratios.—See Table XV.

Officers.—President and General Superintendent, John F. Murphy; Vice-President, Dennis W. Sullivan; Secretary and Treasurer, Wyllys Terry.

Directors.—John F. Murphy, Wyllys Terry, Dennis W. Sullivan, Edward M. De Castro, James T. Terry, John A. Foulds, Andrew D. Parker.

Main Business Office.—264 Van Brunt street, Brooklyn, N. Y.

Report verified by Wyllys Terry, Treasurer, September 29, 1919.

THE WESTCHESTER ELECTRIC RAILROAD COMPANY

Incorporated March 27, 1891. [In January, 1899, control of respondent was acquired through acquisition of its capital stock by the Third Avenue Railroad Company, which was succeeded, January 1, 1912, pursuant to plan of reorganization, by the Third Avenue Railway Company.]

Important Changes during the Year.—For details of change in track, amounting to a net decrease of 3.086 miles, see Description of Road and Equipment. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease
\$17,032 36	Cash	\$44,719 83	\$27,687 52
12,537 50	Special deposits	21,738 32	9,200 82
26,681 58	Accounts receivable	66,463 66	39,782 08
77 92	Interest receivable	8,437 75	8,359 83
29,833 68	Materials and supplies	26,442 63	D 4,391 05
5,500 00	Miscellaneous investments ¹	5,500 00	.....
2,289,121 17	"Fixed Capital, Dec. 31, 1908"	2,289,121 17	.....
	Fixed capital installed since 1908:		
20,871 93	Street railway land	20,961 93	90 00
392 50	Intangible street railway capital	392 50	.....
486,062 38	Tangible street railway capital	491,634 39	6,562 51
2,796,467 98	Total fixed capital—gross	2,602,100 49	6,632 51
209,202 29	Less accrued amortization	123,481 63	14,879 34
2,686,265 69	Total fixed capital—net	2,678,618 86	D 7,646 83
1,288 63	Construction in process		D 1,288 63
162,381 76	Advances to associated companies	171,463 38	9,121 62
1,156 58	Prepayments	7,148 04	5,981 46
670 05	Suspense		D 670 05
\$2,942,375 73	Total	\$3,028,532 52	\$86,146 79

¹ New York City 4½ per cent corporate stock, maturing March 1, 1964, deposited with State Industrial Commission; par value and cost, \$5,500; interest accrued during year, \$333.75.

The Westchester Electric Railroad Company

BALANCE SHEET — *Concluded*

June 30, 1918	LIABILITIES SIDE	June 30, 1919	Increase or (D) decrease
\$4,989 60	Taxes accrued	\$11,977 12	\$6,987 52
258,635 43	Working advances due associated companies.	334,119 32	75,483 89
874 54	Miscellaneous accounts payable.....	690 14	D 184 40
12,537 50	Interest accrued on funded debt.....	18,825 00	6,287 50
770,424 59	Interest accrued on unfunded debt.....	912,079 01	141,654 42
5,195 99	Due for wages and salaries.....	1,652 99	D 3,543 00
701 40	Other unfunded debt.....	2,474 80	1,773 20
500,000 00	Mortgage bonds ¹	500,000 00	.....
2,142,161 17	Construction advances owing to assoc'd co's.	2,142,161 17	.....
3,000 00	Casualties and insurance reserve.....	7,712 80	4,712 80
.....	Other optional reserves.....	23 63	23 63
500,000 00	Common stock	500,000 00	.....
1,256,144 49	Corporate deficit	1,403,193 26	147,048 77
<u>\$2,942,375 73</u>	Total	<u>\$3,028,523 53</u>	<u>\$86,146 79</u>

Contingent Liabilities.—Judgments unpaid, \$41,401.85.

Valuation of Property for Purposes of Taxation.—See Table XX.

DETAILS OF ASSETS AND LIABILITIES

¹ *Fixed Capital, December 31, 1908 " Withdrawn during Year.*—None. For balances in accounts at beginning of year, see 1917 and 1918 Reports.

Fixed Capital Installed since December 31, 1908

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Intangible street railway capital.....	.....	.....	.....	\$392 50
Street railway land.....	\$80 00	.....	.....	20,951 93
Grading .....	.....	.....	.....	1,429 99
Ties	195 00	.....	.....	18,211 47
Rails, rail fastenings, and joints..	215 60	.....	.....	59,117 94
Special work .....	.....	.....	.....	20,098 15
Track laying and surfacing.....	690 64	.....	.....	44,061 69
Paving	4,462 45	.....	.....	199,312 87
Roadway tools .....	.....	.....	.....	1,757 89
Bridges, trestles, and culverts....	487 90	.....	.....	1,449 04
Crossings, fences, and signs.....	.....	.....	.....	200 00
Interlocking and other signal apparatus .....	.....	.....	.....	539 98
Poles and fixtures.....	448 00	.....	.....	5,292 29
Transmission system .....	.....	.....	.....	2,086 66
Distribution system .....	.....	.....	.....	16,416 10
Substation buildings .....	.....	.....	.....	52 00
General office buildings and fixtures .....	.....	.....	.....	48,405 56
Shops and car-houses.....	.....	.....	.....	3,558 17
Stations, waiting rooms, and miscellaneous buildings .....	.....	.....	.....	15,920 73
Substation equipment .....	.....	.....	.....	23,024 77
Shop equipment .....	.....	.....	.....	320 92

² The Union Ry. Co. of New York City guarantees the principal and interest of the first mortgage bonds of respondent.

The Westchester Electric Railroad Company

Fixed Capital Installed since December 31, 1908 — Concluded

ITEM	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Revenue cars				\$17,968 92
Electric equipment of cars.....				2,105 25
Other rail equipment.....	\$52 92			1,358 76
Miscellaneous equipment				6,034 00
Engineering and superintendence..				1,834 50
Law expenditures during construc- tion				607 15
Total	\$5,632 51			\$512,979 32

Advances to Associated Companies.—Pelham Park and City Island Ry. Co., \$347.90; New York, Westchester and Connecticut Traction Co., \$156,370.74; Yonkers R. R. Co., \$14,234.74; total, \$171,453.38.

Special Deposits.—Coupon, \$18,825; to pay interest and taxes, \$2,913.33; total, \$21,738.32.

Materials and Supplies.—Roadway and track, \$25,442.63.

Prepayments.—Taxes, \$6,224.75; insurance, \$688.88; rents, \$234.41; total, \$7,148.04.

Securities.—See Table XIX; also 1917 Report.

Bills and Accounts Owning to Associated Companies.—On open account: Third Avenue Ry. Co., \$294,067.75; Union Ry. Co., \$39,201.57; N. Y. City Interborough Ry. Co., \$880; total, \$334,119.32. On demand: Third Avenue Ry. Co., \$1,650,768.18; interest accrued, \$69,465.56; interest paid, \$17,429.60; Union Ry. Co. of N. Y. City, \$491,402.90; interest accrued, \$19,656.12; interest paid, none; total on demand, \$2,142,161.17.

Reserves.—Accrued amortization of capital: Balance, June 30, 1918, \$109,202.20; credits during the year, \$14,279.34; balance, June 30, 1919, \$123,481.63.

Casualties and insurance reserve: Balance, June 30, 1918, \$3,000; to provide for unpaid claims for injuries and damages, \$4,712.80; balance, June 30, 1919, \$7,712.80.

Rents billed in advance, \$126.01; transferred to Rent of buildings, \$102.38; balance, June 30, 1919, \$23.63.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenue:		
Revenue from transportation.....	\$497,318 48	\$46,480 52
Other street railway operating revenue.....	125,691 67	2,949 11
Total operating revenue.....	\$623,005 15	\$49,379 63
Operating expenses:		
Maintenance of way and structures.....	\$39,129 71	D \$14,665 34
Maintenance of equipment	68,192 15	14,087 45
Depreciation	14,279 34	14,279 34
Power	85,101 61	D 881 52
Operation of cars.....	222,270 95	34,018 54
Injuries to persons and property.....	41,949 86	2,658 86
Other general expenses.....	22,678 34	D 493 66
Total operating expenses.....	\$493,601 96	\$48,953 87
Taxes accrued	30,825 85	D 4,723 69
Total revenue deductions	\$524,427 81	\$44,229 98
Operating income	\$98,577 34	\$5,149 65

470 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Westchester Electric Railroad Company

INCOME STATEMENT— *Concluded*

	Net amount for year	Increase or (D) decrease
Non-operating income:		
Interest on New York City corporate stock, \$233.75; on bank balances, \$354.69; on deposit to pay interest and taxes, \$182.52; on open account of associated companies, \$3,359.83	\$9,310 79	\$8,540 25
Gross income applicable to corporate and leased properties	\$107,688 13	\$13,689 90
Deductions from gross income:		
Interest on funded debt.....	\$25,000 00	.....
Interest on construction advances from assoc'd co's....	102,464 02	\$22,842 34
Track and terminal privileges.....	24,300 78	3,053 68
Hire of equipment.....	44,566 00	274 00
Miscellaneous rent deductions.....	3,024 20	183 02
Total income deductions.....	\$199,355 00	\$26,353 04
Net corporate income.....	Loss \$91,666 87	\$12,663 14
CORPORATE DEFICIT		
Deficit, June 30, 1918.....		Amount \$1,256,144 49
Deficit for year transferred from income.....		91,666 87
Interest on advances by Third Avenue Ry. Co. from July 12, 1912, to June 30, 1918.....		56,620 00
Adjustment of power supply for May and June, 1918.....		490 13
Adjustment of rent accruals from January to June, 1918.....		68 33
Adjustment of rent for use of poles by Westchester Lighting Co.....		63 00
Total debits		\$1,405,052 82
Adjustment of payroll distribution from October 1, 1917, to June, 1918	\$720 00	
Credit for overcharge for use of poles of Westchester Lighting Co.	108 00	
Improvement of pole construction installed prior to 1918..	448 00	
Adjustment charge for use of poles.....	5 96	
Refund from Westchester Lighting Co.....	27 00	
220 feet double track charged to operating expenses.....	550 80	
Total credits		1,859 56
Deficit, June 30, 1919.....		\$1,408,193 26

Operating Revenues.— For details, see Table XIII.

Operating Rents Receivable.— Rent of equipment: Third Avenue Ry. Co., one service car, at \$1 per day, \$385; New York, Westchester and Connecticut Traction Co., five revenue cars, at \$40 per month, July 1 to Sept. 30, 1918, \$600; total, \$965.

Advertising privileges: Proportion of advertising contract made by Third Avenue Ry. Co. with New York City Car Advertising Co., \$3,521.64.

Other car and station privileges: Commission from Bronx Novelty Co., \$1,146.85.

Rent of land and buildings: Sundry tenants, rental of stores at New Rochelle, \$1,680; New York Edison Co., rental of ducts, \$712.08; Westchester Lighting Co., rental of poles, \$4.46; stand rental in New Rochelle waiting room, \$180; rent for building at Mount Vernon, \$2,291.65; total, \$4,868.19.

Rent of tracks and terminals: For cars operated over respondent's road: Union Ry. Co. of N. Y. City, \$23,468.49 (for rent of tracks on Mount Vernon and White Plains road); Yonkers R. R. Co., \$14,380.76 (for use of tracks in Mount Vernon from Harlem station to N. Y., N. H. & H. R. R. station); New York and Stamford R. R. Co., \$22,761.40 (for use of tracks and overhead construction);

The Westchester Electric Railroad Company

Westchester E. R. Co., \$35,333.65 (for use of tracks and overhead construction); total, \$100,399.11.

Operating Expenses.—For details, see Table XIV.

Depreciation.—For provisions of the Uniform System of Accounts as to depreciation, see statement preceding these abstracts. For the company's procedure in 1919 see *Depreciation* in the abstract of the report of the Third Avenue Ry. Co.

Power Bought, Sold, or Exchanged

NAME OF COMPANY	Total number of kw.hrs. delivered	Average price per kw.hr. (cents)	Total amount	Amount credited to revenue	Amount debited or (Cr) credits to expenses
Power purchased					
Third Ave. Ry. Co.,					
A. C.	7,630,000	1.30	\$99,134 00		\$99,134 00
Power exchanged					
Union Ry. Co. of N. Y.					
City, D. C.	653,751	1.50	9,806 24		9,806 24
Union Ry. Co. of N. Y.					
City, D. C.	1,285,485	1.50	19,282 23		Cr 19,282 23
Yonkers R. R. Co., D. C.	373,447	1.51	5,643 19		Cr 5,643 19
New York, Westchester and Connecticut Traction Co., D. C.	429,941	1.50	6,477 95		Cr 6,477 95
Power sold					
N. Y. & Stamford R. R. Co., D. C. ²			3,296 04	\$3,296 04	
Westchester Street R. R. Co., D. C. ²			10,995 64	10,995 64	
Total				\$14,291 68	\$77,585 77

Joint Facilities.—Maintenance of track and overhead: For respondent's cars operated over tracks of Union Ry. Co., \$9,772.35; over tracks of Yonkers R. R. Co., \$1,304.35; total, \$10,976.70, charged to operating expenses; for cars of Union Ry. Co. operated over respondent's tracks, \$2,354.72; for cars of Yonkers R. R. Co. operated over respondent's tracks, \$1,037.18; total, \$3,391.90, credited to operating expenses.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Real estate:				
Mount Vernon	\$3,935 44	\$4,365 56	\$4,579 39	{
New Rochelle	676 74			
Special franchise:				
City of New York.....	1,983 69	11,940 45	12,133 82	{
City of Yonkers.....	1,453 58			
City of New Rochelle.....	2,482 13			
City of Mount Vernon.....	2,773 82			
Town of Mamaroneck.....	34 26			
Town of Pelham.....	402 02			
Town of Eastchester.....	362 37			
Village of Pelham.....	158 22			
Village of Bronxville.....	179 66			
Village of Tuckahoe.....	155 54			
Village of Pelham Manor.....	141 00			
Village of North Pelham.....	152 66			
School tax:				
Town of Eastchester.....	598 70		
Town of Pelham.....	727 70		
Town of Mamaroneck.....	15 93		

²The charge for power is based on a price of 4.9 cents per car-mile.

The Westchester Electric Railroad Company

Taxes — Concluded

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Gross earnings — city:				
Mount Vernon	\$3,743 69	\$3,896 05	\$8,102 03	{
New Rochelle	3,777 28	3,929 19		
Pelham	125 90	203 49		
Pelham Manor	285 05	450 67		
North Pelham	171 11	283 99		
Gross earnings — state.....	5,247 84	5,795 45	5,247 84	.....
Total	\$30,083 32	\$30,825 85	\$30,083 08	.....

Miscellaneous Rent Deductions.— Hire of equipment: Third Ave. Ry. Co., revenue cars, at \$40 per month, \$35,000; service cars, at \$1 per day, \$518; total, \$35,518; Union Ry. Co., for the use of revenue cars, at \$40 per month, \$5,280, and service cars, at \$1 per day, \$2,648; New York City Interborough Ry. Co., revenue cars, at \$40 per month, \$1,120; total hire of equipment, \$44,566.

Track and terminal privileges: Union Ry. Co., use of tracks on Bedford Park line, and New Rochelle to 177th street, \$24,300.68; Third Avenue Ry. Co., use of tracks to and from 65th street shops, 15 cents; total, \$24,300.78.

Miscellaneous: Waiting room, Mount Vernon, \$1,650; substation, Mount Vernon, \$180; terminal loop, New Rochelle, \$900; poles, New Rochelle, \$294.20; total, \$3,024.20.

DESCRIPTION OF ROAD AND EQUIPMENT

Track.— For length of road and track, see Table I. For detailed description, including location and ownership, see 1917 Report.

Changes in track during year (miles): Net decrease in track operated under trackage rights: From Union Ry. Co., .828 (road, .404; second track, .428; other, increase, .012); from Yonkers Rd. Co., 2.208 (road, 1.104; second track, 1.104). Net decrease during year, 3.036.

Cars.— See Table II.

Power Plant Equipment.— See Table III.

Miscellaneous.— Substations, 1; car-houses and repair shops, 1; office buildings, 1; passenger stations, leased, 2; transfer points with respondent's cars, 14; with cars of associated companies, 6; with cars of other companies, 7.

OPERATING STATISTICS

Power.— See Table IV.

Car and Passenger Movement.— See Tables V-IX.

Accidents.— See Tables X and XI.

Employees and Wages.— See Table XII.

Operating Ratios.— See Table XV.

Officers.— President, S. W. Huff; First Vice-President and General Manager, E. A. Maher, jr.; Second Vice-President, L. Sutherland; Secretary, W. C. Burrows; Assistant Secretary and Assistant Treasurer, J. F. Feely; Treasurer, A. D. Sage; Auditor, A. E. J. Tovey; Attorney or General Counsel, A. T. Davison; Superintendent of Transportation, W. E. Thompson; General Purchasing Agent, C. Witzel.

Directors.— Harry Bronner, Edward M. Burghard, George W. Davison, William A. Day, S. W. Huff, Adrian Iselin, jr., John W. Platten, W. Emlen Roosevelt, Joseph H. Seaman.

Main Business Office.— 2396 Third avenue, N. Y. City.

Report verified by S. W. Huff, President, September 24, 1919.

PART III

OMNIBUS AND BAGGAGE TRANSFER COMPANIES

Year ended June 30, 1919

SUMMARY TABLES:

- I. Physical and operating data.**
- II. Financial data.**

ABSTRACTS OF COMPANY RETURNS:

City Island Motor Bus Company Inc.
Fifth Avenue Coach Company.
New York Transfer Company.
Westcott Express Company.

TABLE I. OMNIBUS AND BAGGAGE TRANSFER COMPANIES: PHYSICAL AND OPERATING DATA, YEAR ENDED JUNE 30, 1919

ITEM	OMNIBUS COMPANIES		BAGGAGE-TRANSFER COMPANIES			Grand total
	Fifth Avenue Coach ¹	City Island Motor Bus	Total	Westcott Express	New York Transfer	Total
VEHICLES IN SERVICE, JUNE 30TH						
Passenger.....	279	4	283	11	198	284
Baggage.....	.....	.....	.....	136	334	334
Freight.....	.....	.....	.....	.....	19	19
Company service.....	* 50	1	51	.....	7	58
Total.....	* 329	5	334	137	220	557
Thereof motor.....	292	5	297	111	90	428
VEHICLE MILES (REVENUE)						
Passenger.....	8,022,026	* 326,700	8,348,726	* 1,338,555	.....	9,687,281
Baggage.....	.....	.....	.....	327,372	N. R.	.....
Freight.....	.....	.....	.....	.....	N. R.	.....
Total.....	8,022,026	* 326,700	8,348,726	1,665,927	.....	.....
PASSENGER AND FREIGHT MOVEMENT						
Number of revenue passengers.....	36,488,447	495,279	36,983,726	1,513,359	.....	37,497,085
Increase over 1918.....	10,374,871	248,054	10,622,925	D 32,554	.....	10,590,371
Number of pieces of baggage handled.....	.....	.....	.....	662,918	N. R.	.....
Freight carried.....	.....	.....	.....	.....	N. R.	.....
ACCIDENTS						
Persons killed.....	* 11	N. R.	.....	N. R.	N. R.	.....
Persons injured.....	* 22	N. R.	.....	112	71	183
EMPLOYERS AND WAGES						
Number of officers and employees at end of year.....	1,192	16	1,208	628	248	2,084
Thereof working full time.....	810	16	826	252	N. R.	.....
Total compensation for year.....	\$1,520,980 41	\$25,765 19	\$1,546,745 60	\$425,820 39	\$293,719 40	\$2,255,285 39

¹ For routes operated and traffic by routes, see abstract following Table II.
² Motor cab service discontinued Apr. 22, 1919, and equipment sold. Single passenger vehicle remaining is an autobus.
³ Includes 37 non-motor snow-scrappers.
⁴ Includes two omnibuses "out of service"

⁵ Figure calculated by Bureau of Statistics of this Commission, by multiplying 43,560, the number of single car-trips, by 7.30, the length of route in miles.
⁶ Includes non-revenue vehicle mileage, which can not be segregated.
⁷ Calls for cab service.
⁸ Other than passenger or employee.
⁹ Passengers, 2; employees, 9; others, 1

TABLE II. OMNIBUS AND BAGGAGE TRANSFER COMPANIES: FINANCIAL DATA, YEAR ENDED JUNE 30, 1919.

Item	OMNIBUS COMPANIES			BAGGAGE-TRANSFER COMPANIES			Grand total
	Fifth Avenue Coach	City Island Motor Bus	Total	Westcott Express	New York Transfer	Total	
INCOME ACCOUNT							
Operating revenues:	\$3,645,844 70	* \$83,257 50	\$3,732,102 20	* \$422,974 02	.....	\$422,974 02	\$4,155,076 22
Passenger.....	.....	.....	.....	.....	.....	.....	.....
Freight.....	* 53,658 63	.....	53,762 93	* 474,013 29	\$12,994 01	12,994 01	12,994 01
Other transportation.....	* 40,193 58	.....	40,193 58	.....	* 429,457 97	903,471 26	957,234 19
Other operating.....	.....	299 01	299 01	9,033 07	2,973 24	12,006 31	52,498 90
Total.....	\$3,742,696 91	\$83,660 81	\$3,826,357 72	\$906,020 38	\$445,425 22	\$1,351,445 60	\$5,177,803 32
Operating expenses:							
Maintenance of structures.....	\$18,343 34	.....	\$18,343 34	.....	\$2,886 78	\$2,886 78	\$21,180 12
Thereof depreciation.....	7,644 89	.....	7,644 89	.....	.....	.....	7,644 89
Maintenance of equipment.....	509,801 84	* 27,397 27	536,199 11	\$323,002 35	76,619 88	397,622 23	927,821 34
Thereof depreciation.....	161,664 16	* 11,809 77	173,473 93	103,750 13	6,040 60	109,770 63	278,134 66
Operation of vehicles.....	1,591,639 80	53,542 64	1,645,182 53	687,128 28	171,968 68	859,116 96	2,506,299 49
Injuries to persons and property.....	* 108,681 85	170 00	1,103,851 85	11,197 13	19,312 21	30,509 34	134,361 19
Traffic.....	8,766 57	.....	8,766 57	.....	132,139 00	132,139 00	140,905 57
General and miscellaneous.....	122,360 29	6,613 32	128,973 61	152,339 87	43,547 76	195,887 63	334,861 24
Total.....	\$2,347,593 78	\$89,723 23	\$2,437,317 01	\$1,172,667 63	\$445,444 31	\$1,618,111 94	\$4,055,428 95
Taxes.....	486,790 39	6,250 30	493,040 69	7,391 26	6,388 64	13,779 90	506,820 59
Total revenue deductions.....	\$2,834,384 17	\$95,973 53	\$2,930,357 70	\$1,180,058 89	\$451,832 95	\$1,631,891 84	\$4,562,249 54
Operating income.....	\$908,312 74	D \$12,312 72	\$896,000 02	D \$274,038 51	D \$9,407 78	D \$280,446 24	\$615,553 76
Other income.....	41,408 58	.....	41,408 58	D 5,055 70	9,373 50	4,317 80	45,726 38
Gross income.....	\$949,721 32	D \$12,312 72	\$937,408 60	D \$279,094 21	\$2,965 77	D \$276,128 44	\$661,280 16
Deductions from gross income:							
Rent.....	\$78,539 94	.....	\$78,539 94	.....	.....	.....	\$78,539 94
Other interest.....	27,222 86	.....	27,222 86	.....	\$42 85	\$42 85	27,265 71
Net corporate income.....	\$843,958 52	D \$12,312 72	\$831,645 80	D \$270,094 21	\$2,922 92	D \$276,171 29	\$555,474 61

CITY ISLAND MOTOR BUS COMPANY, INC.

Organized April 27, 1916, under laws of 1854.

Stockholders and Members.— Total number 3, all residing in the State of New York.

Important Changes during the Year.— By order of the Public Service Commission, Case No. 2305, November 19, 1918, the following new rates were put into effect: (a) single trip, 20 cents; (b) 6-trip tickets (redeemable), \$1.00; (c) 12-trip weekly ticket, \$1.80. By order in Case No. 2355, April 26, 1919, the capital stock was reduced from \$8,000 to \$5,800.

Balance Sheet as of June 30, 1919.— *Assets:* Revaluation of equipment, net investments, \$2,759.28 (cost \$45,017.60 less retirements \$42,758.32); cash \$976.66; other current assets, deposit City of New York, \$500, and deposit New York Edison Company \$10; deferred assets, franchise, \$1,000 and organization expense \$398.02; unadjusted debits, prepayments, \$0.99, and delinquent account, \$330.69; deficit \$19,893.55; total, \$25,869.19. *Liabilities:* Capital stock, common, \$5,800; unadjusted credit, \$1; loans and notes payable, \$3,450; miscellaneous accounts payable, \$4,632.13; wages accrued, \$566.77; equipment accounts, \$3,289.64; estate tax, \$8,129.65; total, \$25,869.19.

Property Account.— *Equipment:* Balance at beginning of year, \$31,354.64; additions during year, \$9,699.70; withdrawals and retirements, including depreciation, \$33,795.06; balance at end of year, ¹ \$2,259.28.

Description of Vehicles in Service at End of Year.— Gasoline motor omnibuses, passenger service: 3 27 h.p. 16-passenger Reos, weight each 3,750 lbs.; 1 30 h.p. 12-passenger Chalmers, weight 2,500 lbs.; Service cars: 1 Ford runabout, 1913 model.

Description of Vehicles Withdrawn within the Year.— Gasoline motor omnibuses, passenger service: 6 20-passenger Hurlburts, weight each, 6,500 lbs., cost \$22,402.90; 8 14-passenger Fords, weight each, 2,850 lbs., cost \$9,406.86; 3 16-passenger Reos, weight each 3,750 lbs., cost \$2,250; 1 Ford chassis, cost \$300; 1 20-passenger International, weight 4,600 lbs., cost \$2,539.50; 1 open body, cost \$112.50; miscellaneous heaters, cost \$75. Total cost, \$37,136.06; charged to capital, \$20,413.58; charged to income, \$16,722.48.

Capital Stock.— Common, par value per share, \$100; authorized by articles of incorporation, \$10,000; authorized by Public Service Commission, \$5,800; amount actually issued and outstanding at close of year, \$5,800,— for cash \$2,000, and property, \$3,800.

INCOME STATEMENT

	Net amount for year
Operating revenue, transportation	\$83,361 80
Operating expenses:	
Maintenance of equipment	\$15,587 50
Depreciation of equipment	11,809 77
Total maintenance of equipment	\$27,397 27
Transportation expenses:	
Operation of vehicles	\$35,484 54
Mechanics' wages	4,519 38
Drivers' wages	12,738 83
Checkers' wages	2,799 89
Total transportation	\$55,542 64
General expenses:	
Injuries to persons and property	\$170 00
General and miscellaneous expenses	6,618 22
Total, general	\$6,788 22
Total operating expenses	\$89,723 23

¹ This amount consists of \$44,821.48 vehicles, \$52.67 office furniture, and \$143.45 shop equipment.

² This amount includes \$2,063.16 vehicles, \$143.45 shop equipment, and \$52.67 furniture and fixtures.

City Island Motor Bus Company, Inc.

INCOME STATEMENT — *Concluded*

	Net amount for year
Tax accruals:	
City of New York, annual charge of 7½ per cent of gross earnings under franchise contract.....	\$6,250 30
Total revenue deductions.....	\$65,973 53
Operating income.....	Loss \$12,611 73
Non-operating income — miscellaneous item—scrap.....	299 01
Net corporate income.....	Loss \$12,312 72
CORPORATE DEFICIT	
Deficit, June 30, 1918.....	\$9,616 99
Less — net adjustments.....	2,036 16
	\$7,580 83
Debit balance transferred from income.....	12,312 72
Deficit, June 30, 1919.....	\$19,893 55

Employees and Wages.— Number of officers¹ and employees on last payroll of June: Clerks, 1; auditors, 1; superintendents, 1; checkers, 3; starters, 1; chauffeurs, 7; mechanics, 2. Aggregate compensation for year: Officers, \$1,935; clerks, \$938.09; auditors, \$600; checkers, \$2,799.89; superintendents, \$2,234; chauffeurs, \$12,738.83; mechanics, \$4,519.38; total number on payroll, 16; total compensation for year, \$25,765.19.

Traffic Statistics.— Route 7.5 miles from West Farms station to Belden Point, City Island, via Boston road, White Plains avenue, Pelham Parkway and City Island avenue. Number of bus trips, 43,560. Passengers carried, distributed by fares as follows: Number of passengers at 15 cents, 316,450, revenue, \$47,467.50; at 20 cents, 178,828½, revenue, \$35,766.70; special trips, revenue, \$104.30; not reported, 1916-1917, 162 passengers at 15 cents, revenue, \$24.30. Total number of passengers, 495,278½. Total amount of revenue, \$83,361.80.

Officers.— President, Samuel F. Pell; Treasurer, Harry E. Booth; Secretary, Albert A. Schneider.

Directors.— Harry E. Booth, Samuel F. Pell, Cyrus F. Pell, Albert A. Schneider, John E. Sheridan, Samuel W. Pell, Charles Meve.

Main Business Office.— 1044 Tremont avenue, corner Boston road, New York city.

Report verified by Albert A. Schneider, Secretary, August 28, 1919.

FIFTH AVENUE COACH COMPANY

Incorporated July 25, 1896. Control of respondent was acquired on November 30, 1899, by the New York Transportation Company, which owns all of the outstanding stock.

Important Changes during the Year.— On October 31, 1918, respondent purchased U. S. Fourth Liberty Loan 4½ per cent bonds, par value and cost, \$3,500; on May 14, 1919, U. S. Victory Loan 4½ per cent bonds, par value and cost, \$10,000. On July 9, 1918, respondent sold City of New York Water Supply 4½'s, par value, \$65,000; cost and amount at which carried on books, \$66,137.50; amount received, \$65,771.88.

On June 4, 1919, George A. Green was appointed General Manager vice John A. Ritchie.

By resolution adopted by the Board of Estimate and Apportionment of The City of New York on October 11, 1918, consent was given to the respondent to operate buses temporarily for public use in the conveyance of persons upon the following streets and avenues: 31st street, from Fifth to Eighth avenue (westbound operation only); Eighth avenue, from 31st to 33d street (northbound operation only); 33d street, from Eighth to Seventh avenue (eastbound operation only);

¹ The wages of two officers were included only on the last payroll of September.

² Does not include passengers not reported in 1916-1917.

³ Includes \$24.30 from 1916-1917.

480 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Fifth Avenue Coach Company

Seventh avenue, from 33d to 31st street; Broadway, from 185th to 169th street; St. Nicholas avenue, from St. Nicholas place at or near 149th street to Wadsworth avenue at or near 193d street; Edgemoor road, from 155th to 167th street; 167th street, from Edgemoor road to Broadway — in consideration of \$100 to cover the cost of examination and report, and also a sum equal to 5 per cent of the gross receipts from the operation thereunder. The terms and conditions upon which this consent was given are as follows: "This consent shall take effect and be in force on October 15th, 1918, and shall continue only during the pleasure of the Board of Estimate and Apportionment, and shall be revocable immediately upon notice by said Board in writing to the company, and thereupon all rights of the company in or upon said streets by virtue of this consent shall cease and determine."

No additional rights or franchises beyond those mentioned above were acquired during the year.

BALANCE SHEET

June 30, 1918	ASSETS	June 30, 1919	Increase or (D) decrease
\$76,255 24	Cash.....	\$515,424 29	\$439,169 05
38,664 99	Accounts receivable.....	47,264 06	8,599 07
8,450 80	Interest and dividends receivable.....	9,557 54	1,106 74
386,238 73	Materials and supplies.....	432,559 54	46,319 81
421,873 75	Securities of non-associated companies.....	389,233 25	D 52,637 50
39,610 18	Real estate and other miscellaneous investments.....	152,058 25	112,448 07
88,159 52	"Fixed Capital, Dec. 31, 1908".....	74,097 88	D 14,061 64
1,239,511 66	Fixed capital installed since Dec. 31, 1908.....	2,461,894 67	1,222,383 01
1,387,671 18	Total fixed capital — gross.....	2,535,992 55	1,208,321 37
569,640 52	Less accrued amortisation.....	483,600 35	D 86,040 17
788,030 66	Total fixed capital — net.....	2,052,392 20	1,294,361 54
769,946 52	Construction in process.....	41,833 54	D 728,112 98
23,488 45	Prepayments.....	25,587 37	2,098 92
176,776 40	Other suspense.....		D 176,776 40
20,035 38	Guaranteed cost of tires in service.....	24,190 39	4,155 01
<u>\$2,719,371 10</u>	<u>Total.....</u>	<u>\$3,670,102 43</u>	<u>\$950,731 33</u>
LIABILITIES			
\$243,318 79	Taxes accrued.....	\$521,443 51	\$278,124 72
116,392 83	Working advances due associated companies.....	17,548 30	D 98,844 08
225,000 00	Miscellaneous bills payable.....	372,708 99	147,708 99
196,136 09	Miscellaneous accounts payable.....	178,321 82	D 17,814 27
3,719 96	Interest accrued on funded debt.....	3,719 96	
207 13	Interest accrued on unfunded debt.....	2,183 24	1,976 11
28,701 65	Due for wages and salaries.....	43,322 11	14,620 46
175,000 00	Miscellaneous funded debt.....	175,000 00	
196,863 60	Reserve for injury and damage claims.....	196,200 90	D 662 70
17,413 77	Other reserves.....	27,138 76	9,724 99
50,000 00	Common stock.....	50,000 00	
1,466,617 78	Corporate surplus.....	2,032,514 84	615,897 06
<u>\$2,719,371 10</u>	<u>Total.....</u>	<u>\$3,670,102 43</u>	<u>\$950,731 33</u>

Contingent Liabilities.— Judgments unpaid and on appeal, \$2,577.60.

Valuation of Property for Purposes of Taxation.— Reported as "not applicable." Assessed valuations for 1919 taxes: Land, \$446,000; improvements on land, \$489,000; personal property, \$50,000.

¹ Composed of 225 "A" type chassis, \$8,123.40; 10 "L" type chassis, \$6,751.66; 200 47-passenger bodies, \$25,344.73; 10 "L" type chassis, \$1,613.75.

Fifth Avenue Coach Company

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908" — Description of Capital Withdrawn.— Motor buses: Two chassis, \$6,061.64; 10 type D engines, \$8,000; total, \$14,061.64. For balances in individual accounts, see 1917 and 1918 Reports.

Fixed Capital Installed since December 31, 1908

Item	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cost to June 30, 1919
	Additions and betterments	Renewals and replacements		
Land, 132d street.....	\$298,919 13			\$298,919 13
Land, 130th street.....			\$69,025 41	
Buildings, 132d street.....	812,095 50			812,095 50
Garage, 130th street.....			43,074 47	
Shop equipment.....	14,855 49		2,571 94	72,667 53
Restaurant equipment.....	4,374 74			6,606 73
Conductors'-drivers' room equipment.....	1,586 31			1,805 53
Motor buses.....	378,997 55		191,244 45	1,195,698 83
Office furniture.....	2,678 14			10,430 67
Miscellaneous equipment.....	42,149 10		27,356 68	63,670 76
Total.....	\$1,555,655 96		\$333,272 95	\$2,461,894 67

Expenditures on Important Projects.— Land, 132d street, \$298,919.13; buildings, 132d and 133d streets, \$812,095.50; 204 steel lockers and shelving, work benches, and storeroom bins, etc., \$6,502.79; 87 type A chassis, \$174,000; 72 passenger bodies, \$108,341; 145 type A engines, \$96,556.55; 7 type G chassis, \$28,205.35.

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material, etc.	AMOUNT CHARGED TO —	
				Accrued amortization of capital	Surplus
Revenue:					
Omnibus chassis.....	40	\$93,440 07	\$16,165 79	\$70,070 71	\$7,203 57
Engines.....	60	55,200 00	2,003 43	52,104 40	1,092 17
Omnibus bodies.....	24	28,967 57	386 15	26,213 72	2,367 70
Wheelguards.....		1,182 88		624 25	558 63
Omnibus chassis and engines converted to non-revenue equipment.....	7	27,698 45			
Non-revenue:					
Shop equipment.....	—	\$2,571 94	227 88	954 11	771 96
Automobiles.....	6	6,205 00	1,658 23	3,152 68	1,394 09
Sandshakers.....	5	19,968 80	1,107 30	17,035 62	1,825 88
Total.....	—	\$235,234 71	\$21,548 78	\$170,155 49	\$15,213 99

* Of this amount, \$618 was charged to accounts not specified.

* Includes \$5,995.05 recovered from other companies.

Fifth Avenue Coach Company

Miscellaneous Investments⁴

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Actual money cost to respondent	Amount at which carried on books	Income accrued during year
<i>Securities of non-associated companies:</i>				
N. Y. City, 4½'s, 1957	\$10,000 00	\$10,175 00	\$10,175 00	\$450 00
Interborough Metropolitan Co., 4½'s, 1956	67,000 00	48,987 50	48,987 50	3,015 00
New York Central, 4½'s, 2013	50,000 00	47,182 50	47,182 50	2,250 00
New York Connecting R. R. Co., 4½'s, 1953	50,000 00	49,187 50	49,187 50	2,250 00
New York Railways Co., 4's, 1942	95,000 00	60,200 00	60,200 00	3,800 00
Interborough Rapid Transit Co., 5's, 1966	150,000 00	140,003 75	140,003 75	7,500 00
U. S. Fourth Liberty Loan bonds, 4½'s ⁵	3,500 00	3,500 00	3,500 00	101 59
U. S. Victory Loan bonds, 4½'s ⁶	10,000 00	10,000 00	10,000 00	53 19
<i>Real estate and other miscellaneous investments:</i>				
Nos. 57-65 East 88th street and Nos. 58-66 East 89th street ⁷	—	21,465 02	21,465 02	.....
Nos. 4-20 East 102d street ⁸	—	18,493 35	18,493 35	.....
Nos. 641-5 West 130th street, land and buildings	—	112,099 88	112,099 88	.....
Total	—	\$521,294 50	\$521,294 50	\$19,495 56

Materials and Supplies.— Motor bus parts, \$341,129.20; uniforms, \$14,968.15; lighting battery material, \$15,138.20; new tires, \$61,322.99; total, \$432,558.54.

Prepayments.— Taxes, \$18,007.91; insurance, \$6,596.76; fire alarm system, \$432.79; permit for storage of combustibles, \$148.72; commission paid for renting 88th street property, \$401.19; total, \$25,587.37.

Securities.— For stock and funded debt, see 1917 Report.

Bills and Accounts Owed to Associated Companies.— New York Transportation Co., on notes due one year after date, at 6 per cent, \$372,708.99; interest accrued during year, \$21,359.81; paid, \$19,383.70; open account, \$17,548.30.

Reserves

TITLE OF RESERVE	Balance, June 30, 1918	Credits	Debits	Balance, June 30, 1919
Reserves deductible from fixed capital:				
Accrued amortization of capital.....	\$537,942 45	\$68,120 83	\$169,201 38	\$436,861 90
Shop tools, machinery and fixtures..	25,705 29	8,450 20	954 11	33,201 38
Buildings	5,992 78	7,544 29	.....	13,537 07
Injury and damage claims	196,863 60	81,343 63	82,006 33	196,200 90
Reconstruction of 88th street garage..	12,054 13	3,764 36	.....	15,818 49
Improvements on leasehold property,				
Nos. 4-20 East 102d street	1,865 38	1,032 28	.....	2,897 66
Depreciation of uniforms	3,494 26	8,048 35	3,120 00	8,422 61

⁴ All held free, except \$10,000 par value City of New York bonds deposited with the Comptroller of the City of New York as security in connection with the temporary permits granted to operate omnibuses on certain streets and avenues in the Borough of Manhattan.

⁵ Acquired during the year.

⁶ Represents improvements on leasehold property.

⁷ Includes \$75.78 accrued interest on City of New York water supply bonds, par value, \$65,000, disposed of during the year.

⁸ Concurrent charges to Depreciation of equipment, \$67,668.67; balance, \$452.16, charged to Surplus.

⁹ Concurrent charges to Depreciation of shop tools and machinery, \$7,289.96; balance, \$1,160.24, charged to Omnibus equipment in course of construction.

Fifth Avenue Coach Company
INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenue:		
Passenger revenue.....	\$3,648,844 70	\$1,037,487 10
Chartered buses.....	53,658 63	36,223 28
Advertising privileges.....	39,433 92	13,769 40
Miscellaneous.....	759 66	759 66
Total operating revenues.....	<u>\$3,742,696 91</u>	<u>\$1,088,239 44</u>
Operating expenses:		
Maintenance.....	\$521,145 18	\$20,655 66
Traffic.....	8,766 57	D 13,863 14
Transportation.....	1,591,639 89	323,287 43
General expense.....	226,042 14	33,224 60
Total operating expenses.....	<u>\$2,347,593 78</u>	<u>\$363,304 55</u>
Taxes accrued.....	486,790 39	215,769 75
Total revenue deductions.....	<u>\$2,834,384 17</u>	<u>\$579,074 30</u>
Operating income.....	\$908,312 74	\$509,165 14
Non-operating income: Interest on investments, \$19,495.56; on bank balances, \$1,746.34; rent o garage, Nos. 57-65 East 88th street, \$16,041.68; Nos. 641-645 West 130th street, \$4,125.....	41,408 58	D 9,034 96
Gross income applicable to corporate and leased properties.....	<u>\$949,721 32</u>	<u>\$500,130 18</u>
Deductions from gross income:		
Rent accrued — garage, 4-20 East 102d street.....	\$50,000 00	
Proportionate amount of the cost of its improvement.....	1,032 28	\$14 80
Rent accrued — garage, 57-65 East 88th street.....	17,500 00	
Proportionate amount of the cost of its improvement, insurance, etc.....	4,858 62	1,094 28
Assessment on receiving basin, 89th street and Park avenue.....		D 93 90
Rent accrued — garage, 48 West 144th street.....	4,000 00	D 1,600 00
Proportionate amount of insurance and taxes thereon.....	¹⁰ 1,149 04	1,149 04
Interest on funded debt.....	5,125 04	5,125 04
Interest on notes and open accounts.....	22,097 82	D 6,699 88
Total income deductions.....	<u>\$105,762 80</u>	<u>D \$1,010 62</u>
Net corporate income.....	<u>\$843,958 52</u>	<u>\$501,140 80</u>

CORPORATE SURPLUS

	Amount
Surplus, June 30, 1918.....	\$1,466,617 78
Credit balance for year transferred from income account.....	843,958 52
Other additions to surplus: Amounts collected from persons and companies for damages to buses, \$460; amount collected from the New York Transportation Co. for their proportion of federal income tax for 1917, which respondent paid for account of former, \$2,262.54; sundry small items applicable to prior years, \$46.33.....	2,768 87
Total.....	<u>\$2,313,345 17</u>

¹⁰ Taxes, \$1,037.70, includes \$250 properly chargeable to Operating income.

484 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Fifth Avenue Coach Company CORPORATE SURPLUS — <i>Concluded</i>		Amount
Bad debts written off	\$4,157 74	
Other deductions from surplus: Unamortized balance of cost of equipment retired during year: Omnibuses, \$14,442.04; shop tools, machinery, etc., \$771.95; obsolete parts scrapped, \$14,244.43; adjustment of federal income tax, \$9,043.44; capital stock tax, \$622; state industrial insurance premium, Feb. 8, 1918, to June 30, 1918, \$3,647.66; loss on sale of New York City, \$35,000 par value, 4½ per cent water supply bonds, \$355.62; services of Loomis, Suffern and Fernald during 1917, \$500; sundries, \$327.37; amounts expended in connection with the respondent's application to the Public Service Commission and the Board of Estimate and Apportionment for the establishment of additional bus routes, from June 1, 1912, to June 30, 1918, written off: canvassers' salaries in obtaining consents, \$41,960.27; stationery and printing, \$3,716.47; advertising, \$5,730.91; maps, \$927.42; postage, \$1,293.59; addressing and mailing envelopes, \$709.79; stenographers' transcripts, \$3,178.44; services of attorneys, \$35,421.15; briefs, \$4,217.78; printing and distributing, \$20,489.31; services of publicity agent, \$3,821.64; miscellaneous, \$10,735.81	226,672 50	
Total		\$230,830 33
Surplus, June 30, 1919		\$2,062,514 84

OPERATING EXPENSES		Amount for year
Maintenance of plant and equipment	\$581,145 18	
Superintendence	44,239 85	
Repairs of buildings and structures	10,799 05	
Repairs of shop tools and machinery	1,735 33	
Shop expenses	18,130 94	
Repairs of omnibus bodies — material	21,429 35	
Repairs of omnibus bodies — labor	31,231 46	
Repairs of omnibus chassis — material	109,613 43	
Repairs of omnibus chassis — labor	121,281 53	
Depreciation of tires	76,595 52	
Repairs of service cars	3,585 80	
Depreciation of equipment	67,668 67	
Depreciation of shop tools and machinery	7,289 96	
Depreciation of buildings	7,544 29	
Traffic (advertising)	8 766 57	
Transportation	1,601,639 89	
Superintendence	127,457 46	
Fuel	302,192 59	
Lubricants	29,566 71	
Drivers	512,860 42	
Conductors	460,386 69	
Miscellaneous stage service employees	2,693 56	
Lighting buses	16,835 05	
Miscellaneous stage service expenses	46,318 86	
Washers and cleaners	41,318 56	
Other garage employees	27,177 11	
Cleaning material	7,237 31	
Other garage expenses	10,143 85	
Other transportation expenses	7,371 72	
General expenses	226,042 14	
Salaries and expenses — general officers	35,890 66	
Salaries and expenses — general office clerks	19,196 34	
General office supplies and expenses	3,075 37	
General law expenses	11,814 10	

Fifth Avenue Coach Company		
OPERATING EXPENSES— <i>Concluded</i>		Amount for year
General expenses— <i>Concluded</i> :		
Insurance.....		\$21,415 30
Miscellaneous general expenses.....		38,533 35
Accidents and damages.....	Cr	663 70
Claim department expenses.....		10,499 17
Medical expenses.....		983 00
Other injuries and damages.....		82,006 33
Other expenses.....		278 50
Law expenses in connection with damages:		
Salaries and expenses of attorneys.....		8,268 68
Court costs and expenses.....		1,798 44
Law printing.....		510 43
General stationery and printing.....		4,742 07
Undistributed adjustment balance.....	Cr	12,301 90
Total operating expenses.....		<u>\$2,347,593 78</u>

Depreciation or Amortisation.—For provisions of the Uniform System of Accounts as to depreciation, see statement at the beginning of Part III of this volume.

Depreciation: Under date of January 23, 1916, the company filed with the Commission a rule of depreciation effective July 1, 1915, estimating an amount equal to 6.4 cents per bus-mile to be sufficient and necessary to cover such wear and tear, obsolescence, and inadequacy as may occur on all equipment. Under the above rule the company charged under maintenance of plant and equipment, \$67,668.67 to Depreciation of equipment, \$7,239.96 to Depreciation of shop tools and machinery (10 per cent per annum), and \$7,544.29 to Depreciation of buildings (2 per cent of cost per annum).

The company charged to Miscellaneous stage service expenses and concurrently credited to the reserve for depreciation of uniforms, \$3,048.35, representing proportionate amount of cost of overcoats furnished drivers and uniforms furnished to starters and inspectors.

Amortisation: The company charged \$4,793.64 to Miscellaneous rent deductions: \$3,764.36 thereof represents a proportionate amount of the cost of reconstructing the 83th street garage, and \$1,032.28 thereof represents a proportionate amount of the cost of improvements made on the building Nos. 4–20 East 102d street, in order to amortize the full cost of the former at the expiration of the lease, December 31, 1920, and of the latter, June 30, 1934.

CLASS OF TAX	Taxes		Amount paid	Due and unpaid
	Amount of levy	Charged to income		
Land.....	\$10,347 20	\$7,416 97	\$10,347 20	
Improvements on land.....	11,344 80	8,035 06	11,344 80	
Personal property.....	1,160 00	927 62	1,160 00	
Local (5% gross earnings).....	140,084 51	182,442 24	140,084 51	
Local bus licenses.....	5,680 00	5,339 70	5,680 00	
Gross earnings, state.....	13,593 86	18,990 70	13,593 86	
Motor vehicles, state.....	3,632 50	3,403 82	3,632 50	
Capital stock, state.....	946 80	989 41	946 80	
Capital stock, federal.....	1,062 00	1,062 00	1,062 00	
Excess profits, federal.....	9,243 74	152,583 40	9,243 74	
Income, federal.....	23,157 21	101,144 26	23,157 21	
Automobiles, federal.....	2,720 00	2,720 00	2,720 00	
Excise, federal.....	1,735 21	1,735 21	1,735 21	
Total.....	<u>\$224,707 83</u>	<u>\$486,790 39</u>	<u>\$224,707 83</u>	

¹¹ Exclusive of \$2,071.75 charged to construction; \$787.70 charged to non-operating income. See note 10.

¹² Exclusive of additional assessment paid for year ended June 30, 1918, charged to surplus, \$622.

¹³ Exclusive of \$9,043.44 accrued during the year ended December 31, 1918, allocated for the six months ended June 30, 1918, charged to corporate surplus.

Fifth Avenue Coach Company
DESCRIPTION OF ROUTES AND EQUIPMENT

PRINCIPAL STREETS TRAVERSED	Termini between which route named extends	Length of route (miles)
Fifth avenue, Washington square, and South Fifth avenue.....	East 89th street and Bleecker street.	4.34
Fifth avenue, East 120th street, Mt. Morris Park West, East 124th street and Fifth avenue.....	East 89th street and 135th street...	2.48
West 110th street.....	Fifth avenue and Riverside drive...	1.11
Seventh avenue, West 153d street, MacCombs Dam road.....	110th street and 155th street.....	2.38
St. Nicholas place, St. Nicholas avenue, and Manhattan avenue.....	155th street and 110th street.....	2.22
West 155th street.....	St. Nicholas place and MacCombs Dam road.....	0.33
West 57th street.....	Fifth avenue and Broadway.....	0.46
Broadway.....	West 57th street and West 72d street.	0.87
West 72d street.....	Broadway and Riverside drive.....	0.23
West 72d street.....	Broadway and Central Park West..	0.35
East 72d street.....	Fifth avenue and First avenue.....	0.65
Riverside drive.....	West 72d street and 135th street...	3.20
West 135th street.....	Riverside drive and Broadway.....	0.18
West 32d street.....	Fifth avenue and Seventh avenue...	0.40
Broadway.....	135th street and St. Nicholas avenue.	1.53
St. Nicholas avenue.....	148th street and 168th street.....	1.08
Amsterdam avenue.....	167th street and 168th street.....	0.05
Edgecombe road.....	155th street and 167th street.....	0.57
Audubon avenue.....	St. Nicholas avenue and 168th street.	0.133
168th street.....	St. Nicholas avenue and Amsterdam avenue.....	0.057
St. Nicholas avenue.....	168th street and 193d street.....	1.30
31st street.....	Fifth avenue and Eighth avenue...	0.534
Eighth avenue.....	31st street and 33d street.....	0.097
33d street.....	Eighth avenue and Seventh avenue.	0.17
Seventh avenue.....	33d street and 32d street.....	0.049

Cars.— Double-deck motor buses, 279, having an aggregate seating capacity of 12,536; installed during the year, 87 double-deck motor buses; retired during the year, 46 double-deck buses and 1 single-deck bus.

Miscellaneous.— Number of garages, 2; decrease during year, 2; number of transfer points, all with respondent's own cars, 7.

OPERATING STATISTICS

Operating Ratios.— Cents per bus-mile: Passenger revenue, 45.12; transportation revenue, 45.78; operating revenue, 46.28; operating expenses, 29.03; net revenue, 17.25; maintenance, actual, 5.42; maintenance, depreciation, 1.02; total maintenance, 6.44.

Per bus-hour: Passenger revenue, \$3.60; transportation revenue, \$3.66; operating revenue, \$3.70; operating expenses, \$2.32; net revenue, \$1.38; maintenance, actual, \$0.43; maintenance, depreciation, \$0.08; total maintenance, \$0.51.

Per cent of operating revenues for the year: Revenue from transportation, 98.93; other operating revenues, 1.07; operating expenses, 62.72; taxes, 13.01; income from operation, 24.27.

Fifth Avenue Coach Company

TRAFFIC STATISTICS — SUMMARY BY MONTHS

MONTH	Regular passenger car earnings	Other car earnings	REVENUE PASSENGERS		Number of transfers collected	CAR-ROUTES		Number of (active) car-seat miles	PASSENGER-CAR MILES		Private hire, miles	Total revenue car-miles	Non-revenue car-miles
			Number each month	Greatest number in one day		Passenger (active and idle)	Private hire, passenger		Active	Idle			
July	\$296,378 70	\$1,677 20	2,963,787	117,268	204,402	86,306	356	30,091,839	683,601	9,498	1,642	694,711	6,872
August	308,124 90	1,573 30	3,081,249	116,117	224,515	83,021	719	29,663,080	673,087	2,421	2,963	676,481	6,096
September	283,691 40	1,712 90	2,836,914	126,968	188,909	79,616	308	28,245,960	643,744	8,793	1,276	653,813	6,743
October	303,141 80	5,116 60	3,031,418	129,638	196,414	80,269	954	27,293,226	630,433	9,823	4,483	634,738	3,025
November	256,208 30	1,969 80	2,562,083	139,042	131,368	76,265	375	25,722,826	584,943	8,364	2,076	586,382	2,800
December	254,056 30	4,418 08	2,540,563	106,239	107,963	76,302	1,097	26,115,963	593,822	10,742	6,562	610,866	2,878
January	241,339 50	4,634 40	2,413,395	105,014	103,858	77,558	1,596	26,660,949	606,853	13,671	6,043	626,476	3,023
February	228,142 20	5,052 90	2,281,422	92,884	97,010	73,007	627	26,665,253	581,269	12,141	7,370	679,498	2,877
March	328,220 40	6,743 50	3,282,204	196,853	154,791	85,095	1,001	29,058,197	659,771	11,977	8,132	679,118	2,796
April	348,772 10	6,779 50	3,487,721	192,982	176,590	89,964	1,190	31,723,991	698,171	11,931	10,424	718,234	3,236
May	380,171 10	7,892 25	3,901,711	197,191	193,321	97,329	1,519	35,115,643	771,054	12,018	10,424	783,666	4,233
June	380,688 00	6,088 40	3,905,980	162,767	244,864	98,184	1,231	36,468,058	800,060	14,202	7,817	822,179	4,118
Total	\$3,648,844 70	\$53,658 63	36,483,447	—	2,034,005	1,002,006	9,933	350,995,005	7,896,475	125,551	65,101	8,067,127	47,226

1. "Non-revenue car-miles consists of mileage made during the year by buses used to haul snow-scrappers, and by sand shakers, and for the instruction of drivers."

Fifth Avenue Coach Company

PASSENGER MOVEMENT

DESIGNATION OF ROUTE ¹⁵	Length of route (miles)	Maximum number of cars required at one time	Average number of cars per day	Number of round car-trips during year	Number of (active) passenger car-miles run during year	Number of (active) car seat miles during year	Number of passengers at 10 cents	PASSENGER RECEIPTS		Number of transfers collected
								Amount	Average per car-mile (cents)	
1.— Fifth avenue and 135th street (via Fifth avenue, 124th street, Mt. Morris Park West, 120th street, Fifth avenue) to Washington square.	6.58	2	1	1,672	7,688	185,444	6,537	\$653.70	8.50	27,463
2.— St. Nicholas avenue and 168th street (via 168th street, Amsterdam avenue, West 167th street, Edgecombe road, 155th street viaduct, MacCombs place, 133d street, Seventh avenue, 110th street, Fifth avenue) to Washington square.	9.08	107	58	90,830	1,209,988	53,865,346	5,976,757	597,675.70	49.40	454,562
3.— St. Nicholas avenue and 163d street (via St. Nicholas avenue, Manhattan avenue, 110th street, Fifth avenue) to Washington square.	10.19	63	52	91,541	1,805,965	80,216,079	7,551,645	755,164.50	41.82	482,812
4.— Broadway and 168th street (via Broadway, 135th street, Riverside drive, 110th street, Fifth avenue) to Washington square.	9.32	91	59	111,264	1,732,469	78,118,409	8,015,812	801,581.20	45.74	368,014
5.— Broadway and 168th st. (via Broadway, 135th st. ave.) to Washington square.	9.10	121	105	163,125	2,514,034	90,802,548	12,332,553	1,233,255.30	49.06	568,898
6.— East 72d st. and First ave. (via 72d st., Fifth ave., 57th st., Broadway, 72d st.) to Central Park West.	3.10	4	3	12,744	80,289	2,890,856	126,271	12,627.10	15.73	22,947
7.— South Fifth ave. and Washington sq. to Bleeker st.	0.25	1	1	365	183	8,030	.....	.....	.....	.....
8.— St. Nicholas avenue and 193d street (via St. Nicholas avenue, 168th street, Broadway, 135th street, Riverside drive, 72d street, Broadway, 57th street, Fifth avenue) to 31st street and Eighth avenue.	9.88	95	17	28,739	421,348	40,278,315	1,858,741	185,874.10	44.11	97,841
9.— West 72d st. and Central Park West (via 72d st., Broadway, 57th st., Fifth ave.) to Washington square.	4.06	29	8	13,136	104,511	4,629,978	620,131	62,013.10	59.34	11,468
Total.....	61.56	—	—	513,416	7,896,475	350,995,005	36,488,447	\$3,648,844.70	46.21	2,034,005

¹⁵ Buses have been operated from time to time during the year, as occasion demanded, over the following intermediate routes, but no separate record has been kept of operation between these intermediate terminals:

1.— Fifth avenue and 135th street (via Fifth avenue, 124th street, Mt. Morris Park West, 120th street, Fifth avenue, 110th street, Fifth avenue) to Washington square.
 2.— Seventh avenue and 145th street (via 155th street viaduct, MacCombs place, 133d street, Seventh avenue, 110th street, Fifth avenue) to Washington square.
 3.— St. Nicholas avenue and 168th street (via 168th street, Amsterdam avenue, West 167th street, Edgecombe road, 155th street viaduct, MacCombs place, 133d street, Seventh avenue, 110th street, Fifth avenue) to Washington square.
 4.— Broadway and 168th street (via Broadway, 135th street, Riverside drive, 110th street, Fifth avenue) to Washington square.
 5.— Broadway and 163d street (via St. Nicholas avenue, Manhattan avenue, 110th street, Fifth avenue) to Washington square.
 6.— Broadway and 168th st. (via Broadway, 135th st. ave.) to Washington square.
 7.— South Fifth ave. and Washington sq. to Bleeker st.
 8.— St. Nicholas avenue and 193d street (via St. Nicholas avenue, 168th street, Broadway, 135th street, Riverside drive, 72d street, Broadway, 57th street, Fifth avenue) to 31st street and Eighth avenue.
 9.— West 72d st. and Central Park West (via 72d st., Broadway, 57th st., Fifth ave.) to Washington square.

Fifth Avenue Coach Company

Special or Chartered Cars.—Number of trips made during year, 2,446; earnings, \$53,653.63; per bus-mile, \$0.8242; per bus-hour, \$5.402.

Accidents.—Number of accidents during year, 23; killed, 1 (persons other than passengers or employees); injured, 22; serious injuries, 18 (2 passengers, 5 employees, and 11 other persons); minor injuries, 4 (all employees).

Judgments.—Unpaid at beginning of year, number, 2; amount, \$0,330.59; rendered during year, number, 18; amount, \$8,995.52; paid during year, number, 16; amount, \$15,323.51; compromised during year, number, 2; amount, \$475; unpaid at end of the year, number, 2; amount, \$2,577.60; none on appeal.

Actions for Damages

	NUMBER OF SUITS				
	In municipal courts	In city and county courts	In supreme court	In federal courts	Total
Pending at beginning of year.....	56	29	48	.....	133
Brought during year.....	106	25	62	1	194
Settled before trial by payment to claimant,.....	49	8	23	1	81
Judgment rendered.....	14	1	3	.....	18
Case dismissed.....	2	.....	.....	.....	2
Otherwise disposed of.....	9	4	8	.....	21
Total disposed of during year.....	74	13	34	1	122
Pending at close of year.....	88	41	76	.....	205

Distribution of pending suits according to year in which accident occurred:					
In current fiscal year (July 1, 1918-June 30, 1919).....	38	14	31	.....	83
In preceding fiscal year (July 1, 1917-June 30, 1918).....	31	20	33	.....	84
In next preceding fiscal year (July 1, 1916-June 30, 1917).....	16	6	6	.....	28
In next preceding fiscal year (July 1, 1915-June 30, 1916).....	3	.....	3	.....	6
In next preceding fiscal year (July 1, 1914-June 30, 1915).....	.....	.....	3	.....	3
In next preceding fiscal year (July 1, 1913-June 30, 1914).....	.....	1	.....	.....	1

Settlements

HALF YEARLY PERIOD IN WHICH ACCIDENT OCCURRED	CLAIMS SETTLED (RELEASE BEFORE SUIT)		SUITS COMPROMISED		JUDGMENTS PAID		TOTAL SETTLEMENTS	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Jan.—June, 1919.....	210	\$15,556 93	6	\$810 00	1	\$540 00	217	\$16,906 93
July — Dec., 1918.....	283	15,540 04	31	8,309 00	4	540 40	288	24,389 44
Jan.—June, 1918.....	64	6,182 04	24	8,400 00	8	1,213 18	96	15,795 58
July — Dec., 1917.....	1	5 00	12	4,994 10	1	850 00	14	5,849 10
Jan.—June, 1917.....	2	45 00	4	1,200 00	3	1,962 49	9	3,207 49
July — Dec., 1916.....	2	365 35	1	1,000 00	1	11,192 44	4	12,557 79
Jan.—June, 1916.....	.....	.....	2	3,600 00	.....	.....	2	3,600 00
Jan.—June, 1915.....	.....	.....	1	200 00	.....	.....	1	200 00
Total.....	532	\$37,694 72	81	\$28,513 10	18 18	\$15,795 51	631	\$82,006 33

¹⁸ Inclusive of 2 judgments compromised, amount, \$475.

490 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Fifth Avenue Coach Company

Employees and Wages

OCCUPATION	Average number	Total time worked and unit	Total compensation	Average compensation
General office staff:				
General officers.....	7.0	84 months	\$51,183 33	\$609.33
Other officers.....	2.0	24 months	8,249 98	343 75
Clerks and bookkeepers, men.....	54.2	2,831 weeks	65,841 74	23 26
Stenographers, typists, women.....	6.5	337 weeks	7,660 62	23 73
Janitors and watchmen.....	0	1 week	16 50	16 50
Messengers and others.....	12.6	660 weeks	12,018 16	18 21
Transportation:				
Inspectors.....	11.5	4,116 days	21,045 76	5 11
Starters.....	19.2	6,815 days	32,199 60	4 72
Receivers.....	4.2	1,533 days	6,763 75	4 41
Depot masters.....	3.0	36 months	6,613 50	183 71
Transfer agents.....	0.7	2,520 hours	767 00	30
Conductors.....	379.5	1,188,052 hours	470,341 71	40
Drivers.....	362.5	1,183,960 hours	527,566 48	45
Tallymen.....	1.2	4,056 hours	1,481 27	37
Tailors.....	1.1	57 weeks	1,158 43	20 32
Car-houses and shops:				
Car cleaners.....	42.0	138,676 hours	43,456 84	31
Car oilers.....	10.0	33,464 hours	11,495 49	34
Garage men.....	14.6	47,170 hours	14,935 82	33
Carpenters.....	34.4	86,785 hours	42,110 05	49
Carpenters' helpers.....	0.3	660 hours	132 80	20
Blacksmiths.....	1.0	2,423 hours	1,167 56	48
Blacksmiths' helpers.....	0.7	1,747 hours	670 51	38
Machinists.....	129.5	372,004 hours	157,984 92	42
Machinists' helpers.....	6.8	17,577 hours	4,577 89	26
Electrical helpers.....	7.3	24,094 hours	9,445 16	39
Tinners.....	2.2	5,373 hours	2,295 74	43
Painters.....	17.9	44,365 hours	19,799 80	45
Total compensation.....			\$1,520,980 41	

Distribution of Total Compensation.—Maintenance of equipment and plant, \$220,062.64; operation of buses, \$1,176,161.40; other general expenses, \$76,358.22; outside operations, \$73.57; fixed capital, \$40,527.60; manufacturing account, \$7,796.98; total, \$1,520,980.41.

Appointments, Length of Service and Hourly Rates of Wages of Drivers and Conductors

PERIOD OF SERVICE	DRIVERS		CONDUCTORS	
	Number	Hourly rates (cents)	Number	Hourly rates (cents)
Appointments during year.....	213	—	728	—
Whereof reappointments.....	—	—	75	—
Number in service at end of year ¹¹	427	—	460	—
Whereof in first half-year of service.....	87	45.5	210	41.5
Whereof in second half-year of service.....	45	45.5	55	41.5
Whereof in second year of service.....	147	46.5	115	42.5
Whereof in third year of service.....	66	48.5	27	44.5
Whereof in fourth year of service.....	15	49.5	16	45.5
Whereof in fifth year of service.....	23	50.5	15	46.5
Whereof in sixth or later year of service...	45	50.5	22	46.5

Officers.—President, John A. Ritchie; Secretary and Auditor, Samuel E. Morrow; Assistant Secretary, Thomas A. Newton; Treasurer, George L. Williams; General Counsel, William H. Page; Claim Agent, George Carson; General Manager, George A. Green.

Directors.—Edward J. Berwind, Philip T. Dodge, Fred L. Lavanburg, W. Leon Pepperman, John A. Ritchie, Henry Sanderson, Theodore P. Shonts, Herbert H. Vreeland, Edmond E. Wise.

Main Business Office.—10 East 102d street, New York city.

Report verified by John A. Ritchie, President, September 29, 1919.

¹¹ Includes employees not on the payroll for the week.

THE NEW YORK TRANSFER COMPANY

Organized as a joint stock association on November 1, 1870. The company's business is transferring baggage from residences and hotels to railroad and steamboat terminals and vice versa. Part but not all of its business is transacted under agreements with other corporations.

Stockholders and Members.—Total number June 30, 1919, 147, of whom 44 resided in New York state; two directors, S. W. F. Draper and G. W. Stetson, held proxies in their names jointly for a majority of the stock for voting at shareholders' annual meeting. Proxies were not used.

Important Changes during the Year.—None. No new powers or franchises were acquired.

BALANCE SHEET

June 30, 1918 ¹	ASSETS SIDE	June 30, 1919	Increase or (D) decrease ¹
\$305,049 43	Land and buildings.....	\$303,874 43	D \$1,175 00
114,522 02	Equipment.....	102,641 00	D 11,881 02
2,500 00	Tools and fixtures.....	2,500 00	
\$322,071 45	Total property and equipment—net....	\$309,015 43	D \$13,056 02
190,401 51	Miscellaneous investments (securities).....	188,737 76	D 1,663 75
11,930 16	Cash.....	7,965 25	D 3,964 91
15,515 61	Traffic balances receivable.....	19,342 49	2,826 88
1,198 67	Net balances receivable from agents.....		D 1,198 67
5,087 24	Miscellaneous accounts receivable.....	8,066 36	2,979 12
400 00	Working fund advances.....	340 00	D 60 00
11,087 28	Materials and supplies.....	9,235 33	D 1,851 95
6,857 30	Insurance premiums paid in advance.....	6,286 08	D 571 22
17,602 46	Other unadjusted debits.....	14,339 62	D 3,262 84
\$582,151 58	Total.....	\$563,328 32	D \$18,823 26
LIABILITIES SIDE			
\$480,000 00	Common stock (issued \$600,000) paid in.....	\$480,000 00	
5,000 00	Loans and notes payable.....	10,000 00	\$5,000 00
7,566 20	Traffic balances payable.....	224 57	D 7,341 72
16,916 96	Audited accounts and wages unpaid.....	25,142 55	8,225 59
644 11	Estimated tax liabilities.....	1,534 73	890 62
84 90	Other unadjusted credits.....	150 00	65 10
21,796 26	Reserve for loss and damage.....	21,796 26	
50,143 06	Corporate surplus.....	24,480 21	D 25,662 85
\$582,151 58	Total.....	\$563,328 32	D \$18,823 26

Property Account

	Balance at beginning of year	Additions during year	Depreciation during year	Balance at end of year
Real estate.....	\$305,049 43	\$1,175 00	\$208,874 43	
Equipment.....	114,522 02	\$19,581 00	\$31,462 02	102,641 00
Tools and fixtures.....	2,500 00			2,500 00
Total.....	\$322,071 45	\$19,581 00	\$32,637 02	\$309,015 43

¹ [The figures for 1918 are taken from the 1918 report, the increases being computed by the Bureau of Statistics, P. S. C.]

² Consists of depreciation of property on leased ground, \$775; material sold, \$400.

³ Consists of 2 gasoline trucks purchased, \$4,900; rebuilding freight trucks, \$200; rebuilding wagons, \$1,900; 8 batteries purchased for electric trucks, \$6,925; 4 harness, \$311; 22 horses, \$5,345.

⁴ Consists of 1 wagon sold, \$50; 10 horses, \$224.50; depreciation of horses, \$4,265.50; depreciation of equipment charged off, \$26,922.02.

The New York Transfer Company

Equipment

	NUMBER OF UNITS				INVENTORY VALUES	
	At first of year	Added	Retired	At end of year	At first of year	At close of year
Buggy.....	1			1	\$4,000 00	
Coaches.....	2			2		
Omnibuses.....	2			2		
Automobiles.....	18	2		20	38,353 90	\$42,825 00
Double wagons.....	36		1	35	35,767 00	26,850 00
Single wagons.....	152		8	144		
Business wagon.....	1			1		
Horses.....	150	22	23	149	22,600 00	23,455 00
Harness.....	139	4	38	105	\$10,000 00	7,811 00
Collars.....	211		10	201		
Halters.....	180		20	160		
Blankets and robes...	260	16	68	208	3,801 12	1,700 00
Trucks.....	15			15		
Total.....					\$114,522 02	\$102,641 00

Vehicles

CLASS	Number	Weight per vehicle (pounds)	Motive power	Service
Buggy.....	1	400	1 horse.....	Company
Coaches.....	2	1,875	2 horses.....	Company
Omnibuses.....	2	1,600	2 horses.....	Out of service
Business wagon.....	1	800	1 horse.....	Company
Automobiles.....	10	9,300	3½ ton electric..	Baggage
Automobiles.....	3	6,625	2 ton electric...	Baggage
Automobiles.....	1	3,000	Runabout, elec.	Company
Automobiles.....	2	2,700	1 ton gasoline..	Baggage
Automobiles.....	1	4,500	1½ ton gasoline..	Baggage
Automobiles.....	3	5,900	2 ton gasoline..	Baggage
Wagons — single.....	144	1,340	1 horse.....	Baggage
Wagons — double.....	35	3,800	2 horses.....	Baggage
Trucks — single.....	7	1,500	1 horse.....	Freight
Trucks — double.....	8	3,450	2 horses.....	Freight

Description of Vehicles Installed during the Year.—Two gasoline auto trucks for baggage service, weighing 5,000 lbs. each, \$4,900; 8 electric batteries for baggage trucks, \$8,925.

Description of Vehicles Withdrawn during the Year.—8 single baggage wagons, horse-drawn, weighing 1340 lbs. each; no accounting disposition made. One double baggage wagon, horse-drawn, weighing 3,800 lbs.; sold for \$50, and credited to equipment account.

Capital Stock.—See 1918 Report. No dividends were declared or paid.

¹ [This \$10,000 is the result of amounts previously charged off to bring the actual value of these articles to as low a point as possible to represent what we have on hand. Most of our harness is made in our own repair shop; that, and whatever additional we buy, is charged direct to shop expenses, not going into capital account at all, and credits to capital are not made for retirements.—Letter of the company, January 28, 1916.]

The New York Transfer Company
INCOME STATEMENT

	Net amount for year	Increase or (D) decrease *
Operating revenues:		
Baggage.....	\$360,783 78	\$32,658 45
Transfer coupons.....	68,674 19	2,989 78
Ticket service.....	294 77	D 5,171 61
Miscellaneous freight.....		D 1,388 20
Freight at piers.....	12,994 01	383 89
Miscellaneous earnings.....	2,678 47	D 592 99
Total operating revenues.....	\$445,425 22	\$28,879 32
Operating expenses:		
Maintenance of structures.....	\$2,836 78	\$322 70
Maintenance of equipment — horse power.....	58,851 40	4,664 55
Maintenance of equipment — mechanical power.....	16,768 48	3,320 22
Operation of vehicles.....	171,968 68	30,571 65
Injuries to persons and property.....	19,312 21	6,372 78
Traffic expenses.....	132,139 00	D 16,426 47
General and miscellaneous expenses.....	43,547 76	5,516 09
Total operating expenses.....	\$445,444 31	\$34,341 52
Taxes accrued.....	6,388 64	273 48
Total revenue deductions.....	\$451,832 95	\$34,615 00
Operating income.....	Loss \$6,407 73	D \$5,735 68
Non-operating income (interest, \$7,773.50; dividends, \$1,600).....	9,373 50	D 207 69
Gross and net corporate income.....	\$2,965 77	D \$5,942 77
Surplus, June 30, 1918.....	50,143 06	
Total.....	\$53,108 83	
Deductions from surplus:		
Loss on bonds sold and redeemed.....	\$1,663 75	
Difference in ticket commission accounts.....	42 85	
Adjustment of book value of equipment *.....	26,922 02	
Total.....	28,628 62	
Surplus, June 30, 1919.....	\$24,480 21	

Taxes

	Levied during the year	Paid during the year	Charged to income
Real estate.....	\$4,526 88	\$4,526 88	\$4,633 64
Gross earnings, state.....	392 77	392 77	392 77
Capital stock, state.....	181 16	181 16	183 73
Income, federal.....			875 00
Capital stock, federal.....	298 50	298 50	298 50
Total.....	\$5,399 31	\$5,399 31	\$6,388 64

* Computed by the Bureau of Statistics, P. S. C.

† [All applicable to baggage originating or terminating in New York city; the company has considered as applicable to New York city only the revenues on baggage both originating and destined to points in New York city.]

‡ Covering a period of several years.

494 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The New York Transfer Company

Traffic Statistics.—Baggage: Trunks and valises only; no record kept of the number of pieces handled. Freight: Packages only; no record kept of the number or weight. No record of mileage covered or number of trips.

Accidents.—Accidents occurring during year: Automobile, 54; horse-drawn wagon, 70; other, 62; total, 186. Number involving personal injury: Automobile, 15; horse-drawn wagon, 22; other, 34; total, 71.

Employees and Wages						
OCCUPATION OR TRADE	NUMBER ON LAST PAYROLL OF —				Aggregate compen- sation during year	Name of account charged therewith
	1918		1919			
	Sept.	Dec.	Mar.	June		
Officers.....	2	2	2	2	\$11,100 00	General expense
Agents.....	32	30	29	31	39,795 54	Transfer account
Clerks.....	25	27	27	27	31,122 78	Transfer and general ex- pense
Chauffeurs.....	17	17	17	21	30,210 97	Transfer account
Wagon drivers.....	57	48	42	52	57,895 48	Transfer account
Drivers' helpers....	24	29	37	47	33,139 62	Transfer account
Solicitors.....	25	17	17	18	23,284 19	Transfer account
Station labor.....	16	13	13	14	19,567 57	Transfer account
Stable employees...	23	23	20	25	25,126 99	Stable account
Shop employees....	10	10	12	11	11,476 31	Shop account
Total.....	231	216	216	248	\$282,719 40	

Classified Weekly Earnings According to the Last Payroll of the Year *

OCCUPATION OR TRADE	NUMBER OF EMPLOYEES EARNING							Total week's earnings of employees
	\$10 but under \$12	\$12 but under \$13.50	\$13.50 but under \$15	\$15 but under \$17.50	\$17.50 but under \$20	\$20 but under \$25	\$25 and above	
Officers.....							2	\$213 46
Agents.....					5	15	11	\$30 93
Clerks.....	1			9	6	9	2	\$37 33
Solicitors.....				2	16			\$410 19
Chauffeurs.....						21		\$795 04
Wagon drivers.....					24	28		\$1,698 71
Drivers' helpers.....		11		36				\$1,100 91
Station labor.....					10	2	2	\$479 77
Stable employees.....				13	5	3	4	\$515 37
Shop employees.....					1	8	2	\$234 00
Total.....	1	11		60	67	86	23	\$5,895 61

Officers.—President, S. W. F. Draper; Vice-President, George W. Stetson; Secretary and Treasurer, F. K. Waller.

Directors.—S. W. F. Draper, W. G. Bealer, John S. Durand, F. W. Allen, Alfred Hayes, William Thompson, George W. Stetson, George L. Connor, Wm. H. Woolverton.

Main Business Office.—1354 Broadway, New York city.

Report verified by F. K. Waller, Treasurer, October 30, 1919.

* Includes part-time employees.

WESTCOTT EXPRESS COMPANY

Formed by consolidation of Westcott Express Company (original company of same name) and the Consolidated Transfer Company, under section 8 of the Business Corporations Law; certificate of incorporation filed with the Secretary of State on November 28, 1894. The original company of the same name was incorporated under chapter 537 of the Business Corporations Law of 1890, section 2, on October 20, 1894; agreement for consolidation, dated November 7, 1894, was approved and ratified by the stockholders on November 26, 1894. The Consolidated Transfer Company was incorporated under the Business Corporations Law, sections 3 and 4, on September 2, 1891; agreement for consolidation was approved and ratified on November 28, 1894. The respondent's business is the transfer of baggage and passengers to and from residences and railroad terminals.

Control over respondent was acquired by the American Express Company on March 31, 1903. All of the stock outstanding, except the seven qualifying shares held by the directors, are owned by the American Express Company.

Important Changes during the Year.—Baggage rates were changed January 17, 1919, and February 21, 1919. Cab service was discontinued April 21, 1919. No new rights were acquired during the year.

BALANCE SHEET

June 30, 1918	ASSETS SIDE	June 30, 1919	Increase or (D) decrease ¹
\$726,363 78	Equipment — cost.....	\$309,714 68	D \$416,649 10
263,818 45	Less accrued depreciation.....	190,078 04	D 78,440 41
467,545 33	Net investment in equipment.....	119,636 64	D 538,208 69
4,827 20	Other investments — New York city bonds..	4,827 20	.....
.....	Loans and notes receivable.....	106,941 49	106,941 49
10,063 88	Net balances receivable from agents.....	1,434 97	D 8,628 91
22,338 58	Miscellaneous accounts receivable.....	26,648 80	4,310 22
2,653 26	Materials and supplies.....	2,788 80	135 54
240 00	Working fund advances.....	360 00	20 00
29 16	Interest receivable.....	29 16	.....
74 90	Other current assets.....	149 76	74 86
13,853 28	Deferred assets.....	1,011 14	D 12,842 14
Cr 143 75	Rents and insurance paid in advance.....	1,909 80	2,053 55
2,120 46	Prepaid taxes.....	1,738 50	D 381 96
3,972 86	Auto licenses paid in advance.....	4,764 91	792 05
.....	Unadjusted debits.....	522 29	522 29
<u>\$517,975 16</u>	<u>Total.....</u>	<u>\$372,763 46</u>	<u>D \$245,211 70</u>
LIABILITIES SIDE			
\$500,000 00	Common stock.....	\$500,000 00	.....
150,000 00	Preferred stock.....	150,000 00	.....
39,874 31	Audited accounts and unpaid wages.....	12,120 06	D \$27,754 25
103,673 55	Due American Express Company.....	174,575 27	70,901 72
.....	Commissions payable.....	25,000 00	25,000 00
31,318 28	Overdraft — bank.....	1,869 26	D 29,448 97
34,852 44	Operating and insurance reserve.....	30,010 90	D 4,841 54
341,743 57	Corporate deficit.....	620,812 03	279,068 66
<u>\$517,975 16</u>	<u>Total.....</u>	<u>\$272,763 46</u>	<u>D \$245,211 70</u>

Equipment — Book Cost

	Balance at beginning of year	Additions during year	Withdrawn or retired during year	Balance at end of year
Equipment — baggage.....	\$315,077 21	\$5,093 28	\$13,280 81	\$306,889 68
Equipment — cab.....	411,286 57	176 55	408,638 12	2,825 00
Total.....	<u>\$726,363 78</u>	<u>\$5,269 83</u>	<u>\$421,918 93</u>	<u>\$309,714 68</u>

¹ The increases and decreases were compiled by the Bureau of Statistics and Accounts of the Public Service Commission.

² Reported as "Unpaid checks."

Westcott Express Company

Equipment

	NUMBER OF UNITS			INVENTORY VALUE		
	At first of year	Added and transferred	Retired and transferred	At end of year	At first of year	At end of year
BAGGAGE EQUIPMENT						
Automobile trucks.....	109	1	.....	110	\$140,393 53	\$112,345 06
Double wagons.....	5	.....	4	1	44 00	11 25
Single wagons.....	45	.....	20	25	1,384 57	603 13
Sleighs, bobs.....	31	.....	9	22	285 67	152 08
Horses.....	45	.....	29	16	5,030 91	1,848 53
Harness equipment.....	57	.....	27	30	338 05	197 00
Office furniture.....	417	.....	19	398	3,678 62	3,302 84
Trucks, carts, etc.....	14	.....	.....	14	28 25	24 15
Stable equipment.....	4	.....	4	.....	21 58	.....
Garage equipment.....	2	2	.....	4	298 32	870 60
Total.....	729	3	112	620	\$151,503 50	\$119,354 64
CAB EQUIPMENT						
Cabs, single, horse-drawn	2	.....	2	.....	\$380 34	.....
Cabs, double, horse-drawn	2	.....	2	.....	60 00	.....
Automobiles.....	201	.....	201	.....	503,186 90	.....
Buses (auto).....	6	.....	5	1	1,684 00	\$282 00
Sleighs.....	1	.....	1	.....	27 92	.....
Horses.....	2	.....	2	.....	101 00	.....
Harness equipment.....	7	.....	7	.....	36 85	.....
Office furniture.....	20	.....	20	.....	182 82	.....
Garage equipment.....	3	.....	3	.....	682 00	.....
Total.....	244	.....	243	1	\$306,341 83	\$282 00

Vehicles

CLASS OF VEHICLE	Number	Type of Vehicle	Average weight of vehicle (pounds)	Motive power	Service
Motor truck...	6	Packard, 3-ton.....	9,840	Gasoline, 32.4 horse power...	Baggage
Motor truck...	27	Packard, 2-ton.....	6,147	Gasoline, 26.4 horse power.....	Baggage
Motor truck...	2	Hurlburt, 2-ton.....	5,580	Gasoline, 27.2 horse power.....	Baggage
Motor truck...	29	Alco, 2-ton.....	6,115	Gasoline, 32.4 horse power.....	Baggage
Motor truck...	5	Peerless, 3-ton.....	8,500	Gasoline, 32.4 horse power.....	Baggage
Motor truck...	6	Alco, 3-ton.....	6,520	Gasoline, 24.8 horse power.....	Baggage
Motor truck...	3	Alco, 3½-ton.....	7,787	Gasoline, 40 horse power.....	Baggage
Motor truck...	2	Studebaker, 3½-ton.....	10,225	Electric, 7.5 horse power.....	Baggage
Motor truck...	1	G. Vehicle, 3½-ton.....	9,800	Electric, 6 horse power.....	Baggage
Motor truck...	12	Baker, 2-ton.....	6,741	Electric, 6 horse power.....	Baggage
Motor truck...	2	Baker, 2-ton.....	6,830	Electric, 2 horse power.....	Baggage
Motor truck...	14	Baker, 2-ton.....	7,292	Electric, 4 horse power.....	Baggage
Service car....	1	Packard, 1-ton.....	2,000	Gasoline, 27.2 horse power...	Baggage
Motor cab....	1	Alco.....	3,093	Gasoline, 24.8 horse power...	Passenger
Wagon, double.	1	Open.....	3,100	Horse.....	Baggage
Wagon, single.	25	Open.....	1,600	Horse.....	Baggage

Westcott Express Company

Description of Vehicles Withdrawn during the Year¹

CLASS OF VEHICLE	Number with- drawn during year	Weight per vehicle	Service	Accounting disposition of cost
Wagons.....	24	1,600	Baggage.....	Dr. Equipment reserve..... \$3,565 21 Dr. Cash..... 674 26 Cr. Retirements..... 115 41 Cr. Baggage equipment (capital) 4,124 06 Dr. Equipment reserve..... 279 66 Dr. Cash..... 75 18
Sleighs, bobs.....	8	N. R.	Baggage.....	Dr. Retirements..... 360 26 Cr. Baggage equipment (capital) 2,327 51 Dr. Equipment reserve..... 36 00 Dr. Cash..... 338 49
Cabs.....	4	N. R.	Passenger.....	Cr. Cab equipment (capital)... 2,700 00 Dr. Equipment reserve..... 126 29 Dr. Cash..... 15 00
Sleigh.....	1	N. R.	Passenger.....	Dr. Retirements..... 8 71 Cr. Cab equipment (capital)... 150 00 Dr. Equipment reserve..... 26,796 52 Dr. Cash..... 22,679 69
Cabs (autos).....	36	4,010	Passenger.....	Dr. Retirements..... 49,675 53 Cr. Cab equipment (capital)... 105,151 74 Dr. Equipment reserve..... 125,779 13 Dr. Cash..... 129,495 67
Cabs (autos).....	163	3,660	Passenger.....	Dr. Retirements..... 19,544 22 Cr. Cab equipment (capital)... 374,819 02 Dr. Equipment reserve..... 2,250 83 Dr. Cash..... 107 50
Cabs (autos).....	1	N. R.	Passenger.....	Dr. Retirements..... 896 30 Cr. Cab equipment (capital)... 3,244 63 Dr. Equipment reserve..... 2,541 00 Dr. Cash..... 75 00
Cabs (autos).....	1	N. R.	Passenger.....	Dr. Retirements..... 207 00 Cr. Cab equipment (capital)... 2,823 00 Dr. Equipment reserve..... 12,623 00 Dr. Cash..... 375 00
Omnibus (autos).....	5	N. R.	Passenger.....	Dr. Retirements..... 1,027 00 Cr. Cab equipment (capital)... 14,025 00

Capital Stock.—Amount authorized by articles of incorporation, actually issued and outstanding at end of year: 1,500 shares of preferred stock, par value, \$150,000, and 5,000 shares of common stock, par value, \$500,000; no dividends declared or paid.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Operating revenues:		
Transportation — baggage.....	\$474,013 29	D \$30,138 97
Transportation — cab.....	422,974 02	D 58,755 91
Miscellaneous (hire of wagons).....	9,033 07	D 8,897 66
Total operating revenues.....	\$906,020 38	D \$87,792 54
Operating expenses:		
Maintenance of equipment:		
Baggage equipment repairs.....	\$68,930 44	\$0,973 77
Cab equipment repairs.....	76,835 44	D 14,970 29
Baggage equipment retirements.....	696 76	268 31

¹ Respondent transferred one auto cab from passenger to baggage service.

498 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Westcott Express Company INCOME STATEMENT — *Concluded*

Operating expenses — <i>Concluded</i> :	Net amount for year	Increase or (D) decrease
Maintenance of equipment — <i>Concluded</i> :		
Cab equipment retirements.....	\$71,809 58	\$32,131 77
Baggage equipment depreciation.....	30,015 81	D 5,132 25
Cab equipment depreciation.....	73,714 32	D 19,743 88
Total maintenance of equipment.....	<u>\$322,002 35</u>	<u>\$2,537 43</u>
Operation of vehicles:		
Baggage salaries.....	\$227,312 82	D \$7,733 09
Cab salaries.....	143,117 57	D 35,538 91
Baggage, stable and garage expenses.....	130,601 57	908 01
Cab, stable and garage expenses.....	186,096 32	23,794 17
Total operation of vehicles.....	<u>\$687,128 28</u>	<u>D \$18,569 83</u>
Injuries to persons and property:		
Loss and damage.....	\$7,480 07	\$3,269 29
Damage to property.....	2,966 72	144 84
Injuries to persons.....	750 34	563 69
Total injuries to persons and property.....	<u>\$11,197 13</u>	<u>\$3,977 92</u>
General and miscellaneous expenses:		
Commissions, baggage.....	\$11,172 18	D \$728 39
Commissions, cab.....	21,302 02	D 50 09
Office expenses, baggage.....	6,684 73	D 699 28
Office expenses, cab.....	1,646 34	1,476 19
General expenses.....	17,616 10	D 1,346 13
General salaries.....	55,390 00	2,478 50
Rent of local offices.....	7,559 88	D 1,730 03
Stationery and printing.....	8,620 09	4,333 37
Insurance, accident.....	16,000 00	D 2,000 00
Insurance, fire.....	5,731 96	D 406 83
Pensions.....	130 00	D 260 00
Shop supplies.....	118 01	118 01
Cab expenses (state).....	368 56	368 56
Total general and miscellaneous expenses.....	<u>\$152,339 87</u>	<u>\$1,543 89</u>
Total operating expenses.....	<u>\$1,172,667 63</u>	<u>D \$10,520 58</u>
Tax accruals.....	7,391 26	1,815 61
Total revenue deductions.....	<u>\$1,180,058 89</u>	<u>D \$8,704 97</u>
Operating income.....	<u>Loss \$274,038 51</u>	<u>D \$79,087 57</u>
Non-operating income — interest on New York city bonds, \$175; on notes, \$150.....	325 00	D 5,683 22
Gross corporate income.....	<u>Loss \$273,713 51</u>	<u>D \$84,770 79</u>
Deductions from gross income:		
Interest on bank balances (overdraft).....	\$5,380 70	\$ 738 21
Net corporate income.....	<u>Loss \$279,094 21</u>	<u>D \$85,509 00</u>

Westcott Express Company
CORPORATE DEFICIT

	Amount
Deficit, June 30, 1918.....	\$341,743 37
Loss for year transferred from income.....	279,094 21
Checks issued more than 6 months old, now cashed.....	80 86
Total.....	\$620,918 44
Deduction from deficit: checks issued more than 6 months old, and not cashed.....	1 6 41
Deficit, June 30, 1919.....	\$620,812 03

Taxes

CLASS OF TAX	Levied ¹ during year	Paid during year	Charged to income
Personal property, New York city.....	\$3,480 00	\$3,480 00	\$3,861 96
Personal property, City of Utica, 1918.....	15 37	15 37	15 37
Personal property, Utica, county tax, 1918.....	40 35	40 35	40 35
Gross earnings, state.....	2,930 35	2,930 35	2,930 35
Capital stock, state.....	356 23	356 23	356 23
Capital stock, federal.....	187 00	187 00	187 00
Total.....	\$7,009 30	\$7,009 30	\$7,391 26

Traffic Statistics—New York City

	BAGGAGE SERVICE		ESTIMATED MILEAGE OF MOTOR VEHICLES USED IN CAB AND BAGGAGE SERVICE		CAB SERVICE	
	Approximate number of pieces handled	Actual revenue	Cab ¹	Baggage ²	Approximate number of calls	Actual revenue
1918						
July.....	73,499	\$43,334 73	150,406	56,077	54,307	\$45,544 97
August.....	78,4 6	53,345 92	142,494	59,848	55,471	44,899 97
September.....	105,084	63,036 37	³ 126,443	56,330	⁴ 51,676	40,371 75
October.....	76,498	31,315 89	⁵ 114,449	54,605	⁶ 45,103	34,372 50
November.....	45,091	25,890 31	123,145	42,543	48,110	37,058 18
December.....	47,308	28,432 27	139,014	44,299	55,818	42,789 50
1919						
January.....	46,096	28,804 73	133,111	43,878	53,756	40,111 10
February.....	35,637	25,169 27	132,754	34,038	52,718	38,981 52
March.....	41,675	28,576 15	163,206	36,312	57,386	43,246 32
April.....	41,977	29,639 72	⁷ 113,533	33,515	⁸ 39,014	28,870 55
May.....	46,976	34,270 16	.....	42,272	.....	.....
June ⁹	24,661	18,050 59	.....	23,655	.....	.....
Total.....	662,918	\$409,866 11	1,338,555	527,372	513,359	\$396,246 36

Accidents.— Number during year: Automobile, 121; horse-drawn wagon, 6; other, 47. Number involving personal injury: Automobile, 75; horse-drawn wagon, 4; other, 33.

¹ Includes non-revenue mileage.

² During these months, the use of gasoline on Sundays was restricted.

³ Motor cab service discontinued on April 22, 1919.

⁹ No wagon service June 13 - 30, on account of labor troubles.

500 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Westcott Express Company Employees and Wages

OCCUPATION OR TRADE	NUMBER ON LAST PAYROLL OF —				Aggregate compensation during year	DISTRIBUTION OF TOTAL COMPENSATION BY ACCOUNTS	
	1918		1919			Name of account	Amount charged
	Sept.	Dec.	Mar.	June			
Officers.....	2	2	2	2	\$7,999 92	Baggage salaries. Cab salaries. General salaries.	\$227,312 82 143,117 57 55,390 00
Agents.....	67	56	70	62	35,613 55		
Clerks.....	397	180	165	183	71,503 93		
Solicitors.....	44	10	13	.....	10,682 61	
Superintendents.....	2	2	2	2	4,400 00		
Foremen.....	2	11	.....	1	1,590 56	
Porters.....	488	10	6	2	5,696 44		
Starters.....	29	10	10	.....	9,814 62	
Chauffeurs, cab.....	148	154	153	.....	122,396 42	
Wagon drivers.....	70	60	23	29	14,874 92		
Drivers' helpers.....	180	38	3	1	1,219 23		
Meter readers.....	18	2	3	.....	1,951 65	
Chauffeurs — baggage.....	594	243	198	184	70,965 15		
Chauffeurs' helpers — baggage.....	728	222	179	152	53,049 98		
Masters of transportation.....	8	4	5	2	5,871 11		
Miscellaneous.....	15	17	32	8	8,190 41		
Total.....	2,792	1,010	864	628	\$425,820 39	Total for year.....	\$425,820 39

Classified Weekly Earnings According to the Last Payroll of the Year

OCCUPATION OR TRADE	NUMBER OF FULL-TIME EMPLOYEES EARNING —										Total week's earnings of full-time employees	Number of part-time employees	Total week's earnings of part-time employees
	Less than \$7	\$7 but under \$10	\$10 but under \$12	\$12 but under \$13.50	\$13.50 but under \$15	\$15 but under \$17.50	\$17.50 but under \$20	\$20 but under \$25	\$25 and above	Total amount			
Officers.....	.....	.....	.....	.....	.....	.....	.....	2	2	\$153 84	.....	.....	.....
Agents.....	6	1	.....	.....	.....	2	1	13	10	586 39	29	.....	\$107 21
Clerks.....	.....	1	2	2	6	20	8	24	7	1,105 99	113	.....	720 47
Solicitors.....	.....	.....	.....	.....	.....	.....	.....	1	1	80 77	.....	.....	.....
Superintendents.....	.....	.....	.....	.....	.....	.....	.....	1	1	23 07	.....	.....	.....
Foremen.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Porters.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wagon drivers.....	.....	.....	.....	.....	.....	12	1	.....	13	140 30	16	.....	10 69
Drivers' helpers.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	40 27
Chauffeurs — baggage.....	.....	.....	.....	.....	.....	4	.....	60	.....	461 93	120	.....	10 84
Chauffeurs' helpers — baggage.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	464 94
Masters of transportation.....	.....	.....	.....	.....	.....	45	16	.....	.....	323 13	91	.....	417 65
Miscellaneous.....	1	.....	.....	.....	.....	1	.....	.....	2	67 00	.....	.....	.....
Total.....	7	2	2	2	6	84	26	99	24	\$3,011 48	376	.....	\$1,908 56

Officers.— President, G. C. Taylor; First Vice-President, R. E. M. Cowie; Second Vice-President, D. S. Elliott; Treasurer, J. F. Fargo; Secretary, F. P. Small; Comptroller, R. C. James; General Manager, C. G. Lambert.

Directors.— G. C. Taylor, R. E. M. Cowie, H. K. Brooks, J. L. Van Valkenburg; J. P. Fargo; D. S. Elliott, F. P. Small.

Main Business Office.— 65 Broadway, New York city.

Report verified by George C. Taylor, President, September 25, 1919.

PART IV

STEAM RAILROAD COMPANIES

Year ended December 31, 1919

- I. Summary of annual returns of First District lessor companies.**
 - II. Summary of annual returns of First District operating companies.**
 - III. Details of operating expenses.**
 - IV. Freight carried by Staten Island Rapid Transit Railway Company.**
 - V. Suburban passenger traffic (from monthly reports):**
 - A. Long Island Railroad.**
 - B. Pennsylvania Terminal (Seventh Avenue).**
 - C. New York Central Railroad, including West Shore.**
 - D. New York, New Haven and Hartford Railroad.**
 - E. New York, Westchester and Boston Railway.**
-

TABLE I. SUMMARY OF RETURNS OF FIRST DISTRICT LESSOR STEAM RAILROADS, YEAR ENDED DECEMBER 31, 1919

ITEM	LONG ISLAND RAILROAD COMPANY, LESSEE				PENNSYLVANIA RAILROAD, LESSEE	STATEN ISLAND RAPID TRANSIT, LESSEE	Total
	Nassau Electric	New York & Rockaway Beach	New York & Brooklyn & Manhattan Beach	Glendale & East River	Pennsylvania Tunnel & Terminal	Staten Island Railway	
Miles of road or first track.....	9.61	12.36	17.25	0.37	*13.60	*12.65	65.84
INCOME AND SURPLUS							
Non-operating revenue:							
Income from lease of road.....	10 \$60,000 00	\$114,266 25	\$118,800 00	\$1 00	(1)	(2)	\$233,067 25
Miscellaneous rents.....	—	3,068 61	.....	.....	(3)	(4)	3,068 61
Interest.....	—	9,324 23	118 61	.....	(5)	(6)	9,442 84
Gross income.....	—	\$126,659 09	\$118,918 61	\$1 00	(7)	(8)	\$245,578 70
Deductions from gross income:							
Interest.....	—	\$107,877 83	\$86,300 00	.....	(9)	(10)	\$194,177 83
Rent.....	—	.....	.....	.....	(11)	(12)	.....
Other.....	—	*2,064 69	.....	.....	(13)	(14)	2,064 69
Total.....	—	\$109,972 52	\$86,300 00	.....	(15)	(16)	\$196,272 52
Net corporate income.....	—	\$16,686 57	\$32,618 61	\$1 00	(17)	(18)	\$49,306 18
Accumulated balance, Dec. 31, 1918.....	—	*68,666 60	D 369,002 25	41 00	D \$5,067,722 10	D \$251,220 53	D 5,668,807 28
Dividends.....	—	.....	32,500 00	.....	.....	.....	32,500 00
Net adjustments.....	—	*Dr 2,905 83	Cr 6,702 57	.....	.....	Cr 196 05	Cr 3,962 79
Accumulated balance, Dec. 31, 1919.....	—	*\$82,377 34	D \$392,181 07	\$42 00	D \$5,067,722 10	D \$251,024 48	D \$5,648,508 31
BALANCE SHEET							
Assets side:							
Investment in road and equipment.....	—	\$3,121,277 27	\$2,347,509 89	\$169,664 95	\$108,801,124 49	\$1,508,147 57	\$115,947,723 67
Accrued depreciation, Cr.....	—	79,728 46	.....	.....	.....	101,680 73	181,379 19
Net investment.....	—	\$3,041,548 81	\$2,347,509 89	\$169,664 95	\$108,801,124 49	\$1,406,466 84	\$115,766,344 48
Other investments.....	—	.....	88,022 80	.....	1,934,876 20	1,709 28	1,994,608 78
Current assets.....	—	240,200 45	39,600 89	92 00	.....	28,241 90	308,864 03
Unadjusted debts.....	—	120,247 72	.....	7,460 00	.....	.....	128,307 72
Total.....	—	\$3,402,596 98	\$2,445,032 28	\$177,216 95	\$110,737,528 78	\$1,486,448 02	\$118,196,823 01

	\$1,964,000 00	\$1,736,000_00	.....	\$511,000 00	\$4,201,000 00
Liabilities side:					
Funded debt.....	—		.....	
Other permanent debts (and bills) owing associated companies "	—	12 000 00	\$169,714 95	\$90,825,250 98	91,133,438 33
Current liabilities.....	1,256,219 64	99,213 35	.....	126,472 50	455,432 99
Capital stock.....	1,000,000 00	1,000,000 00	7,460 00	1,050,000 00	28,087,460 00
Total.....	\$3,390,219 64	\$2,837,213 35	\$177,174 95	\$1,687,472 50	\$128,847,381 32
Surplus or (D) deficit.....	—	D \$392,181 07	\$42 00	D \$251,024 48	D \$5,648,508 31

¹ Including electric roads operated as part of a steam railroad system. Operation of Penn. T. & T. and N. Y. & Rookaway Beach is entirely electrical; and of the Nassau Electric, lessor, almost entirely.

² That portion along Atlantic avenue and eastward of Flatbush avenue.

³ The Long Island, through title to securities, has exercised major part of voting power since March 14, 1901.

3 The Long Island, through title to securities, has exercised major part of voting power since March 14, 1901.
4 The Long Island, through title to securities, has exercised major part of voting power since Sept. 15, 1904.

* The Long Island, through title to securities, has exercised major part of voting power.

† Entire capital stock owned by N. Y. B. & Manhattan Beach. See preceding note.

¹ Entire capital stock owned by N. Y., B. & Manhattan Co.

⁶ Controlled by Penn. R. R. through stock ownership.

⁷ Figures taken from returns for quarter ended

⁸ Includes 7.73 miles of

¹⁰ The Nassau Electric is an operating street railway, in whose income statement (Table XVI) the \$60,000.00 is included; hence the item is bracketed here and not included in the total.

¹¹ Includes a deduction of \$2,360.66 for railway tax accruals payable by lessor under terms of lease.

11 Includes a deduction of \$2,360.66 for Railways tax accruals payable by lessor under terms of lease.

12 There is no separate income account for lessor. receipts and disbursements of all kinds being included with those of the lessee.

¹³ Includes maintenance of investment organization \$1,688,19

¹⁴ Maintenance of investment organization, \$1,688.19.
¹⁵ Accumulated surplus of Dec. 31, 1918, includes \$77,273.84, "additions to property through income and surplus," entered as a reserve in the company returns.
¹⁶ Net adjustments include \$1,500, "additions to property through income and surplus," entered as an additional reserve in the 1919 returns. Accumulated balance, Dec. 31, 1919, includes the sum.

¹⁵ Deficit decreased by \$459.84. "additions to property through income and surplus."

¹⁵ Deficit decreased by \$459.84, ... additions to property through income and surplus.

¹⁷ Includes \$1,045.35 tax liability, and \$406.50 other unadmitted credits.

504 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE II. SUMMARY OF RETURNS OF FIRST DISTRICT OPERATING STREAM

ITEM	Staten Island Rapid Transit Railway ¹	Brooklyn Eastern District Terminal
TRACK MILEAGE, DECEMBER 31st		
Miles of line.....	\$ 23 54	
Miles of running track.....	\$ 47 34	
Miles of all track.....	\$ 109 74	\$ 9 87
Increase over 1918.....	0 99	D 0 46
EQUIPMENT, DECEMBER 31st²		
Passenger cars.....	91	
Baggage and express cars.....	2	
Freight — service cars.....	1	
Company — service cars.....	3	
Locomotives.....	27	10
Steamboats and tugboats.....	2	3
Barges, car floats, and canal boats.....		15
CAR MOVEMENT (MILES)		
Passenger.....	2,257,583	
Other passenger — train cars.....	16,269	
Freight.....	1,237,217	N. R.
Company — service.....	41,305	
Locomotive.....	1,253,325	N. R.
PASSENGER AND FREIGHT MOVEMENT		
Number of revenue passengers.....	10,204,511	
Increase over 1918.....	934,609	
Passenger mileage.....	54,594,133	
Tons of revenue freight.....	4,970,554	N. R.
Ton-miles of revenue freight.....	20,787,411	N. R.
ACCIDENTS³		
Total persons killed.....	4	
Passengers.....		
Employees.....	2	
Others.....	2	
Total persons injured.....	76	125
Passengers.....	11	
Employees.....	52	125
Others.....	13	
EMPLOYEES AND WAGES		
Number of officers and employees ⁴	1,668	460
Total compensation.....	\$2,410,039 75	\$681,568 03

¹ Includes the figures of the lessor, Staten Island Railway.

² Of this mileage, 0.08 is in New Jersey.

³ All track reported as "yard track and sidings."

⁴ Of this, only 0.15 is owned, remainder (of which 0.633 is in New Jersey) belonging to proprietary Havemeyers and Elder, Inc.

⁵ In service of respondent.

⁶ Caboose.

STEAM RAILROAD COMPANIES

505

RAILROADS, YEAR ENDED DECEMBER 31, 1919: (A) Physical and operating statistics

Jay Street Connecting Railroad	New York Dock Railwa	Degnon Terminal Railroad	New York Connecting Railroad	Total
64	1.36	.....	19.59	45.13
64	2.35	.....	48.64	96.97
64	10.51	* 1.36	47.54	179.66
.....	0.23	.....	D 0.92	D 0.11
.....	.....	.....	.....	91
.....	.....	.....	.....	2
.....	.....	.....	.....	1
.....	.....	.....	.....	4
3	7	1	.....	48
.....	2	.....	.....	7
.....	8	.....	.....	23
.....	.....	.....	.....	2,257,583
N. R.	N. R.	N. R.	6,756,389	16,269
3,241	98,418	N. R.	12,087	.....
.....	.....	N. R.	203,635	.....
.....	.....	.....	.....	10,204,511
N. R.	N. R.	N. R.	N. R.	934,609
N. R.	N. R.	N. R.	N. R.	54,594,133
.....	.....	.....	.....	4
.....	.....	.....	.....	2
.....	2	.....	.....	203
.....	2	.....	.....	11
.....	.....	.....	.....	179
.....	.....	.....	.....	13
26	187	15	(12)	2,326
11 \$36,708 01	\$205,005 60	\$13,637 52	(13)	\$3,346,958 91

* Derrick.

* Leased.

* Figures here tabulated for S. I. R. T. and B'klyn Eastern Dist. Terminal are derived from reports filed with the Accident Bureau of this Commission at time of accident.

* At middle of October, last date reported.

* Officers receive no compensation.

* Payroll charges of N. Y. Connecting included with those of N. Y., New Haven & Hartford.

TABLE II. Summary of returns of First District operating steam railroads,

ITEM	Staten Island Rapid Transit Railway ¹	Brooklyn Eastern District Terminal ¹
INCOME ACCOUNT		
Operating revenues:		
Passenger.....	\$939,465 60	
Freight.....	1,026,267 52	\$943,329 69
Switching.....	14 00	
Ferry.....	138,682 86	900 47
Other transportation.....	11,546 81	
Other operating.....	118,694 95	86,641 24
Total.....	\$2,234,671 44	\$1,030,871 40
Operating expenses:		
Maintenance of way and structures.....	\$300,972 99	\$408,858 33
Maintenance of equipment.....	339,310 79	274,514 91
Traffic.....	12,827 73	885 98
Transportation.....	1,198,622 79	681,010 12
General and miscellaneous.....	110,501 19	65,192 85
Total.....	\$1,962,235 49	\$1,430,462 19
Taxes (railway operations).....	177,803 24	65,421 77
Uncollectible railway revenues.....	672 54	
Total revenue deductions.....	\$2,140,711 27	\$1,495,883 96
Operating income (transportation).....	\$93,960 17	D \$465,012 56
Other income.....	47,352 39	417,317 18
Gross income.....	\$141,312 56	D \$47,695 38
Deductions from gross income:		
Interest.....	80 76	\$8,686 71
Rent.....	59,797 56	331,961 56
Total.....	\$59,798 32	\$340,648 27
Net corporate income.....	\$81,514 24	D \$388,343 65
Accumulated balance, Dec. 31, 1918.....	\$1,858,100 34	D \$397,346 79
Dividends.....		
Net adjustments.....	Dr \$85,944 84	Dr 1,219 31
Accumulated balance, Dec. 31, 1919.....	\$1,853,669 74	D \$786,909 75
BALANCE SHEET		
Assets side:		
Investment in road and equipment.....	\$7,753,246 69	\$25,862 04
Accrued amortization (depreciation).....	167,233 99	12,350 36
Investment in road and equipment.....	\$7,586,012 70	\$13,511 68
Other investments.....	615,366 66	104,850 00
Current assets.....	1,468,770 28	213,996 96
Deferred assets and unadjusted debits.....	1,562,462 12	221,125 05
Total.....	\$11,222,611 76	\$553,353 69
Liabilities side:		
Capital stock.....	\$500,000 00	\$110,000 00
Funded debt.....	5,000,000 00	
Non-negotiable debt to affiliated companies.....	575,000 00	\$6,250 00
Current liabilities.....	1,635,220 77	354,820 23
Deferred liabilities and unadjusted credits.....	" 1,658,721 25	870,222 21
Total.....	\$9,368,942 02	\$1,340,293 44
Surplus or (D) deficit.....	1,853,669 74	D \$786,909 75
Increase in gross fixed capital during year.....	\$206,226 11	\$206 71

¹ Includes federal and corporate accounts.² As reported by corporation.³ For income and surplus account and balance sheet exclusive of N. Y. Connecting, because no revenues have been allocated to it. See note 4.⁴ No revenue was assigned to the N. Y. Connecting by the federal manager. "The expenses of the line were assigned to the N. Y. Connecting R., but paid by the New Haven federal account, which retain the revenue." The N. Y. Connecting is practically a part of the New Haven road, although only one-half the stock is owned by the latter, the other half being property of the Pennsylvania R. R. Interest on bonds was paid.⁵ Includes \$50,202, "Additions to property through income and surplus."

STEAM RAILROAD COMPANIES

507

year ended December 31, 1919: (B) Financial data

Jay Street Connecting Railroad ²	New York Dock Railway ²	Degnon Terminal Railroad ²	New York Connecting Railroad ¹	Total ²
			(9)	\$939,465 60
	\$440,662 59		(9)	2,410,259 80
\$99,483 81	1,729 00	\$18,110 76	(9)	119,337 57
	4,203 42		(9)	143,796 75
			(9)	11,546 51
	17,176 92	1,198 13	(9)	223,711 24
\$99,483 81	\$463,771 93	\$19,308 89	(9)	\$3,848,107 47
\$2,202 44	\$141,065 17	\$9,573 72	[\$69,359 75]	\$862,692 65
18,029 78	131,927 80	2,690 77	[245,454 57]	766,474 05
	2,506 37			16,280 06
50,258 74	312,739 19	10,819 17	[473,149 74]	2,253,450 01
4,376 99	33,235 37	1,231 06	[27,436 92]	214,537 46
\$74,867 95	\$621,493 90	\$24,314 72	[\$818,400 98]	\$4,113,374 25
7,166 14	582 83	3,500 00	[336,028 95]	254,473 97
	1,002 25			1,674 79
\$82,034 09	\$623,078 97	\$27,814 72	[\$1,154,429 93]	\$4,369,523 01
\$17,449 72	D \$159,307 04	D \$8,505 83	[D \$1,154,429 93]	D \$521,415 54
	2,706 36	425 00	[104,449 87]	467,800 98
\$17,449 72	D \$156,600 68	D \$8,080 83	[D \$1,049,980 06]	D \$53,614 61
		\$594 27	[\$1,268,015 47]	\$9,281 74
\$5,498 14	\$15,662 00		[272,438 31]	412,919 26
\$5,498 14	\$15,662 00	\$594 27	[\$1,640,503 78]	\$422,201 00
\$11,951 58	D \$172,262 68	D \$8,675 10	[D \$2,690,483 84]	D \$475,815 61
\$5,080 56	D 111,268 80	D 49,593 00	[D 2,041,846 69]	1,384,972 31
Cr 299 99	Dr 4,110 24	Dr 507 77		Dr 91,432 17
\$97,332 13	D \$237,641 72	D \$58,775 87	[D \$4,732,330 53]	\$817,674 53
\$105,651 89	\$518,401 29	\$29,137 06	[\$27,867,066 02]	\$8,432,298 97
6,678 12	104,441 57			290,704 04
\$98,973 77	\$413,959 72	\$29,137 06	[\$27,867,066 02]	\$8,141,594 93
		10,000 00		730,216 66
43,674 98	112,371 56	82 86	[305,299 82]	1,828,796 64
1,510 89	31,449 34	9,565 50	[1,439,737 73]	1,826,142 90
\$144,159 64	\$557,780 62	\$48,815 42	[\$29,612,103 57]	\$12,526,751 13
\$20,000 00	\$3,000 00	(10)	[\$3,000,000 00]	\$633,000 00
			[24,000,000 00]	5,000,000 00
	466,609 55		[20,000 00]	1,046,859 55
22,532 68	270,697 80	\$107,591 29	[7,248,813 28]	2,390,862 77
4,294 83	105,114 99		[75,620 82]	2,638,354 28
\$46,827 51	\$845,422 34	\$107,591 29	[\$34,344,434 10]	\$11,709,076 60
97,332 13	D 287,641 72	D 58,775 87	[D 4,732,330 53]	817,674 53
\$26,724 00	D \$5,968 77	\$3,672 16	[D \$9,279 34]	\$230,860 21

¹ The deficit at Dec. 31, 1918, in the 1918 Report was taken from the company's quarterly returns. Figure subsequently amended to that shown here.

² Includes \$15,927.29, "Additions to property through income and surplus."

³ Income statement of corporation not returned. This amount was computed by the Bureau of Statistics of this Commission.

⁴ Balance sheets as reported by U. S. Railroad Administration and corporation consolidated; \$713,647.40 owing the corporation by the operator for use of plant has been eliminated from both sides of the balance sheet.

⁵ Permission to issue stock not obtained from this Commission.

⁶ Includes a debit item of \$125,319.13.

508 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE III. DETAILS OF OPERATING EXPENSES OF FIRST DISTRICT STEAM RAILROADS, FOR YEAR ENDED DECEMBER 31, 1919: (A) Class I Companies¹

	Staten Island Rapid Transit	Brooklyn Eastern District Terminal
Maintenance of Way and Structures		
Superintendence.....	\$18,697 09	\$10,420 62
Roadway maintenance.....	33,901 29	* 7,295 98
Bridges, trestles, culverts.....	10,654 20	
Ties.....	39,154 86	* 11,743 76
Rails.....	1,346 09	* 11,913 98
Other track material.....	19,115 33	* 19,103 81
Ballast.....	1,376 92	* 6,431 22
Track laying and surfacing.....	72,346 98	48,763 46
Right of way fences.....	164 70	
Snow and sand fences and sun-sheds.....	1 40	
Crossings and signs.....	14,473 08	* 3,198 63
Station and office buildings.....	24,459 09	* 45,009 53
Roadway buildings.....	177 37	
Water stations.....	6,136 91	
Fuel stations.....	5,702 31	
Shops, engine houses.....	5,037 68	* 1,789 33
Storage warehouses.....		* 8,662 80
Wharves and docks.....	6,002 18	* 137,874 11
Telegraph and telephone lines.....	3,363 62	
Signals and interlockers.....	29,315 55	
Power distribution systems.....	13 07	
Paving.....	134 87	Cr 4,668 00
Roadway machines.....	170 50	
Small tools, supplies.....	4,355 28	355 72
Removing snow, ice, sand.....	1,918 67	30 73
Injuries to persons.....	1,651 00	1,698 30
Insurance.....		Cr 1,338 02
Stationery and printing.....	771 33	455 57
Reserve.....		100,000 00
Other expenses.....	531 62	Cr 83 20
Total.....	\$300,972 99	\$408,858 33
Maintenance of Equipment		
Superintendence.....	\$11,320 30	\$10,946 95
Shop machinery.....	14,242 22	* 2,939 88
Steam locomotives — repairs.....	197,207 78	37,676 81
Steam locomotives — depreciation.....	10,163 38	1,519 33
Freight train cars — repairs.....		6,660 15
Freight train cars — depreciation.....	Cr 02	
Passenger train cars — repairs.....	58,507 08	
Passenger train cars — depreciation.....	7,128 86	
Floating equipment — repairs.....	30,227 66	180,599 68
Floating equipment — depreciation.....	5,226 59	19,216 58
Work equipment — repairs.....	2,462 50	1,000 16
Work equipment — depreciation.....	1,006 15	
Miscellaneous equipment.....		* 1,603 02
Work equipment — retirements.....	78 12	
Injuries to persons.....	491 75	1,963 48
Insurance.....		9,941 88
Stationery and printing.....	1,152 49	446 99
Other expenses.....	97 93	
Total.....	\$339,310 79	\$274,514 91
Traffic		
Superintendence.....	\$9,391 93	
Outside agencies.....	3 35	
Advertising.....	807 35	\$15 00
Traffic associations.....	69 40	811 35
Insurance.....		Cr 4 44
Stationery and printing.....	2,555 70	64 07
Total.....	\$12,827 73	\$885 98

¹ Companies having annual operating revenues above \$1,000,000.

² Includes charges for depreciation.

TABLE III. Details of operating expenses of First District steam railroads, for year ended December 31, 1919: (A) Class I Companies — Concluded

	Staten Island Rapid Transit	Brooklyn Eastern District Terminal
Transportation		
Superintendence.....	\$38,761 93	\$29,401 45
Dispatching trains.....	7,250 85	
Station employees.....	137,911 78	207,378 13
Station supplies, expenses.....	14,721 67	11,628 32
Yardmasters, yard clerks.....	2,742 85	35,088 26
Yard conductors, brakemen.....	4,780 00	52,638 53
Yard switch, signal tenders.....	5,665 30	
Yard engineers.....	3,060 00	17,512 50
Fuel for yard locomotives.....	6,510 05	36,391 29
Water for yard locomotives.....	636 00	1,210 67
Lubricants for yard locomotives.....		523 19
Other supplies for yard locomotives.....		642 27
Engine-house expenses — yard.....	1,218 30	23,191 16
Yard supplies, expenses.....	614 67	2,735 51
Train engineers.....	138,211 40	
Fuel for train locomotives.....	190,701 58	
Water for train locomotives.....	12,828 00	
Lubricants for train locomotives.....	3,719 14	
Other supplies for train locomotives.....	3,071 08	
Engine-house expenses — trains.....	50,721 15	
Trainmen.....	254,658 25	
Train supplies, expenses.....	20,632 98	419 66
Signal, interlocker operation.....	40,243 29	
Crossing protection.....	65,393 94	4,869 92
Drawbridge operation.....	18,375 01	
Telegraph and telephone operation.....	4,662 79	
Operation floating equipment.....	72,599 75	211,950 46
Stationery and printing.....	13,316 11	8,704 41
Other expenses.....	4,338 97	
Insurance.....	499 27	3,493 29
Clearing wrecks.....	2 05	419 76
Damage to property.....	7,122 28	6,925 74
Loss, damage — freight.....	14,096 99	18,239 11
Injuries to persons.....	29,555 38	9,646 49
Total.....	\$1,198,622 79	\$681,010 12
General		
Salaries, expenses, general officers.....	\$10,986 78	\$27,632 04
Salaries, expenses, clerks, attendants.....	80,243 14	20,146 07
General office supplies, expenses.....	4,976 53	5,746 85
Law expenses.....	3,658 08	7,031 48
Insurance.....	204 15	56 01
Pensions.....	3,589 50	912 90
Stationery and printing.....	3,766 73	2,714 68
Valuation expenses.....	1,308 80	
Other expenses.....	1,767 48	952 82
Total.....	\$110,501 19	\$65,192 85
Total railway operating expenses.....	\$1,962,235 49	\$1,430,462 19

510 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE III. Details of operating expenses of First District steam railroads, for year ended December, 31, 1919: (B) Other than Class I Companies¹

ITEM	Jay Street Connecting Railroad	New York Dock Railway	Degnon Terminal Railroad
Maintenance of Way and Structures:			
Superintendence.....	\$35 50	\$1,804 53	\$12 71
Road maintenance.....	2,097 18	56,014 52	9,561 01
Maintaining buildings.....		79,889 80	
Depreciation of way and structures.....		614 28	
Miscellaneous expenses.....	69 76	2,762 04	
Total.....	\$2,202 44	\$141,085 17	\$9,573 72
Maintenance of Equipment:			
Superintendence.....		\$2,474 83	
Repairs of machinery and other apparatus.....		7 09	
Locomotive repairs.....	\$16,000 13	17,022 91	\$2,690 77
Car repairs.....		2,314 73	
Equipment depreciation and retirements.....	2,007 73	17,906 93	
Other equipment repairs.....		62,690 19	
Miscellaneous equipment expenses.....	21 92	29,509 12	
Total.....	\$18,029 78	\$131,927 80	\$2,690 77
Traffic:			
Traffic expenses.....		\$2,506 37	
Transportation — Rail Line:			
Superintendence and dispatching.....		5,773 73	\$12 04
Station service.....		106,285 55	2,165 38
Yard employees.....	\$35,925 51	45,347 41	6,903 48
Fuel for yard locomotives.....	10,607 61	17,922 27	1,007 98
Miscellaneous yard expenses.....	2,828 33	16,429 28	721 29
Injuries to persons.....	414 82	Cr. 40 00	
Loss and damage.....	482 47	6,282 71	
Other casualty expenses.....		13,722 67	
Other rail transportation expenses.....		101,015 57	9 00
Total.....	\$50,258 74	\$312,739 19	\$10,819 17
General:			
Administration.....		\$32,739 77	\$355 09
Insurance — general.....	\$783 56	134 08	
Other general expenses.....	3,593 43	361 52	
Total.....	\$4,376 99	\$33,235 37	\$355 09
Total railway operating expenses.....	\$74,867 95	\$621,493 90	\$23,438 75

¹ Companies having annual operating revenues below \$100,000.

TABLE IV. FREIGHT CARRIED BY STATEN ISLAND RAPID TRANSIT RAILWAY, YEAR ENDED DECEMBER 31, 1919

COMMODITY	NUMBER OF TONS (2,000 lbs.) OF REVENUE FREIGHT			Per cent of all freight
	Originating on re- spondent's road	Received from connecting carriers	Total	
Products of agriculture:				
Grain.....	39	11,349	11,388	0.2
Flour.....	7,752	83,720	91,472	1.8
Other mill products.....	524	14,328	14,852	0.3
Hay.....	107	7,446	7,553	0.2
Tobacco.....	279	27,684	27,963	0.6
Cotton.....	3,123	2,843	5,966	0.1
Fruit and vegetables.....	964	24,000	24,964	0.5
Other products of agriculture.....	8,036	30,102	38,138	0.8
Total products of agriculture.....	20,824	201,472	222,296	4.5
Products of animals:				
Live stock.....	27	997	1,024	.....
Dressed meats.....	100	3,029	3,129	0.1
Other packing-house products.....	1,154	33,607	34,761	0.6
Poultry, game, and fish.....	336	3,292	3,628	0.1
Wool.....	1,435	1,066	2,501	0.1
Hides and leather.....	4,573	8,272	12,845	0.2
Other products of animals.....	660	3,003	3,663	0.1
Total products of animals.....	8,285	53,266	61,551	1.2
Products of mines:				
Anthracite coal.....	50	690,956	691,006	13.9
Bituminous coal.....	2,611	2,720,432	2,723,043	54.8
Coke.....	63	10,108	10,171	0.2
Ores.....	84	2,932	3,016	0.1
Stone, sand, and other like articles.....	362	13,728	14,090	0.3
Other products of mines.....	7,047	5,400	12,447	0.2
Total products of mines.....	10,217	3,443,556	3,453,773	69.5
Products of forests:				
Lumber.....	11,714	125,134	136,848	2.8
Other products of forests.....	8,537	8,414	16,951	0.3
Total products of forests.....	20,251	133,548	153,799	3.1
Manufactures:				
Petroleum and other oils.....	4,639	35,615	40,254	0.8
Sugar.....	15,776	73,944	89,720	1.8
Naval stores.....	154	1,404	1,558	(¹)
Iron, pig and bloom.....	34	6,352	6,386	0.1
Iron and steel rails.....	198	9,877	10,075	0.2
Other castings and machinery.....	3,442	66,884	70,326	1.4
Bar and sheet metal.....	11,788	141,578	153,366	3.1
Cement, brick, and lime.....	37,927	101,004	138,931	2.8
Agricultural implements.....	.....	306	306	(¹)
Wagons, carriages, tools, etc.....	227	3,782	4,009	0.1
Wines, liquors, and beers.....	1,343	10,991	12,334	0.2
Household goods and furniture.....	492	12,881	13,373	0.3
Other manufactures.....	62,782	193,722	256,504	5.2
Total manufactures.....	138,802	658,340	797,142	16.0
Miscellaneous commodities not specified above (carload rates).....	23,976	128,257	152,233	3.1
Miscellaneous commodities not specified above (less than carload lots).....	15,333	114,427	129,760	2.6
Grand total.....	237,688	4,732,866	4,970,554	100.0

¹ Less than 0.05 of 1 per cent.

TABLE V. SUBURBAN TRAFFIC: (A) Long Island Railroad (including rapid-transit¹), 1919

(1) Total passengers by classes, and commuters by stations

[NOTE.—Table V is compiled from monthly reports filed pursuant to orders in Cases 1400 and 2179.]

CLASSES OF PASSENGERS, AND STATIONS	January	April	July	October	SIX MONTHS —		YEAR ENDED —	
					January— June, 1919	July—Decem- ber, 1919	June 30, 1919	December 31, 1919

TOTAL NUMBER OF PASSENGERS CARRIED (ALL STATIONS)								
Commuter ²	1,587,840	1,995,120	3,059,460	1,829,820	11,692,278	13,721,040	21,937,212	25,413,318
"Local electric" ³	641,394	826,124	668,209	812,186	4,531,535	4,912,617	8,394,976	9,444,152
Thereof sold at Flatbush avenue.....	538,537	531,253	247,791	291,402	1,891,471	1,800,490	3,446,451	3,691,961
All other.....	1,770,013	2,372,780	4,326,912	1,735,319	13,714,862	15,497,595	26,388,253	29,212,457
Total.....	3,999,247	5,194,024	8,054,581	4,377,325	29,938,675	34,131,252	56,720,441	64,069,927

PASSENGERS FROM AND TO NEW YORK CITY TERMINALS								
From Seventh avenue (Pennsylvania station).....	613,605	722,326	1,172,247	754,982	4,441,188	5,526,883	8,898,987	9,968,071
To Seventh Avenue (Pennsylvania station).....	592,808	724,614	1,196,748	756,898	4,393,732	5,491,402	8,596,042	9,875,134
From Long Island City.....	43,372	80,855	78,780	32,118	353,367	303,400	854,452	656,767
To Long Island City.....	56,011	72,196	88,152	45,338	377,515	365,070	823,722	742,585
From Flatbush avenue ⁴	918,742	1,045,888	1,540,573	1,048,027	6,437,765	7,609,402	12,876,427	14,047,167
To Flatbush avenue ⁴	882,714	1,004,871	1,480,160	1,006,928	6,185,308	7,311,199	12,358,644	13,496,507
Total.....	3,107,252	3,650,748	5,556,610	3,644,201	22,178,875	26,607,356	44,408,274	48,796,231

COMMUTERS ⁴ WITHIN NEW YORK CITY LIMITS								
Main line:	13	8	9	14	59	81	118	139
Woodside.....	.....	1	.....	.....	6	4	6	9
Grand street.....	481	467	466	466	2,831	3,047	5,300	5,876
Forest Hills.....	359	363	353	340	2,110	2,271	3,751	4,351
New Gardens.....	.....	2	1	4	27	22	56	49
Westbridge.....	6	.....	.....	.....	6,616	7,624	11,696	14,140
Jamaica.....	1,030	1,135	1,135	1,120	6,116	7,624	11,696	14,140
Hillside.....	117	139	132	120	827	827	1,318	1,876
Hollis.....	422	428	470	460	2,608	2,938	4,840	5,548
Queens.....	336	347	377	363	2,608	2,938	4,840	5,548
Belmont.....	12	12	16	20	2,515	2,522	3,948	4,905

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Mooztank division:														
Bushwick Junction (Fresh Pond)	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Glendale	71	71	71	71	71	71	71	71	71	71	71	71	71	71
Richmond Hill	113	113	113	113	113	113	113	113	113	113	113	113	113	113
St. Albans	171	171	171	171	171	171	171	171	171	171	171	171	171	171
Springfield	188	188	188	188	188	188	188	188	188	188	188	188	188	188
Rosedale														
Old Southern division:														
Cedar Manor	137	137	137	137	137	137	137	137	137	137	137	137	137	137
Locust avenue	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Higbie avenue (Springfield)	55	55	55	55	55	55	55	55	55	55	55	55	55	55
Laurelton	56	56	56	56	56	56	56	56	56	56	56	56	56	56
Atlantic division:														
East New York	111	111	111	111	111	111	111	111	111	111	111	111	111	111
Warwick street	33	33	33	33	33	33	33	33	33	33	33	33	33	33
Railroad avenue	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Union Course	278	278	278	278	278	278	278	278	278	278	278	278	278	278
Woodhaven	322	322	322	322	322	322	322	322	322	322	322	322	322	322
Woodhaven Junction	471	471	471	471	471	471	471	471	471	471	471	471	471	471
Clarenceville	46	46	46	46	46	46	46	46	46	46	46	46	46	46
Clarenceville	85	85	85	85	85	85	85	85	85	85	85	85	85	85
Morris Park	434	434	434	434	434	434	434	434	434	434	434	434	434	434
Rockaway division:														
Brooklyn Manor	515	515	515	515	515	515	515	515	515	515	515	515	515	515
Ozone Park	284	284	284	284	284	284	284	284	284	284	284	284	284	284
Aqueduct	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Ramblersville (Howard Beach)	83	83	83	83	83	83	83	83	83	83	83	83	83	83
Goose Creek														
The Raunt	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Broad Channel	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Rockaway Beach	752	752	752	752	752	752	752	752	752	752	752	752	752	752
Far Rockaway division:														
Arverne	391	391	391	391	391	391	391	391	391	391	391	391	391	391
Edgemere	22	22	22	22	22	22	22	22	22	22	22	22	22	22
Far Rockaway	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193
North Side division:														
Winfield	26	26	26	26	26	26	26	26	26	26	26	26	26	26
Elmhurst	124	124	124	124	124	124	124	124	124	124	124	124	124	124
Corona	56	56	56	56	56	56	56	56	56	56	56	56	56	56
Flushing	480	480	480	480	480	480	480	480	480	480	480	480	480	480
Murray Hill	643	643	643	643	643	643	643	643	643	643	643	643	643	643
Broadway	285	285	285	285	285	285	285	285	285	285	285	285	285	285
Auburndale	55	55	55	55	55	55	55	55	55	55	55	55	55	55
Bayside	590	590	590	590	590	590	590	590	590	590	590	590	590	590

¹ That is, the so-called "local electric," at a straight fare of 5 or 10 cents depending on the zone, from Flatbush Avenue station to Jamaica, and beyond Jamaica on two branches to Queens and Valley Stream, the service being practically confined within the city limits. ² Estimated by company on basis of number of commutation tickets sold during the month specified. ³ Company reports that division of total between "from" and "to" is estimated; total partly estimated. ⁴ Measured by number of outstanding commutation tickets which were valid within the month specified.

TABLE V. Suburban traffic: (A) Long Island Railroad (including rapid-transit ¹), 1919 — Concluded
(1) Total passengers by classes, and commuters by stations — Concluded

CLASSES OF PASSENGERS, AND STATIONS	SIX MONTHS —					YEAR ENDED —		
	January	April	July	October	January— June, 1919	July—Decem- ber, 1919	June 30, 1919	December 31, 1919
COMMUTERS WITHIN NEW YORK CITY LIMITS — Concluded								
North Side division — Concluded:								
Douglaston.....	179	178	234	221	1,136	1,403	2,176	2,539
Little Neck.....	82	68	101	95	466	600	848	1,066
Whitestone branch:								
College Point.....	130	146	166	160	873	1,084	1,488	1,906
Malba.....	33	32	41	45	208	261	427	469
Whitestone.....	286	292	311	324	1,733	2,031	3,191	3,763
Whitestone Landing.....	150	153	215	206	978	1,354	1,935	2,332
Manhattan Beach division:								
Manhattan Beach Junction (Ocean ave.).....	.....	.....	.....	.....	.....	.....	2	.....
Manhattan Beach.....	1	.....	.....	.....	.....	.....	6	.....
Vanderveer Park.....	1	1	.....	.....	.....	.....	12	.....
Kings highway.....	.....	.....	.....	.....	.....	.....	1	.....
Total L. I. commuters within N. Y. City limits.....	11,534	12,058	27,712	14,114	80,522	120,552	167,286	201,074
Total commuters on Long Island Railroad	22,838	23,367	44,595	29,138	152,100	215,867	317,151	367,957
(2) Passenger-car mileage								
CLASS OF SERVICE								
REGULAR PASSENGER SERVICES IN PAS- SENGER TRAINS								
Steam trains:								
Ordinary passenger cars.....	806,006	806,404	1,217,048	866,378	5,184,691	5,718,348	10,229,710	10,903,089
Parlor cars.....	7,145	3,353	32,807	50,822	190,887	253,500	304,588	474,387
Other cars.....	169,255	148,084	212,688	171,546	964,117	1,094,867	2,141,635	2,066,004
Motor (3d rail) trains:								
Ordinary passenger cars, motor.....	955,515	941,628	1,512,181	1,100,628	6,193,352	7,447,238	12,859,630	13,640,630
Ordinary passenger cars, trailer.....	46	42,536	309,561	1,162,068	1,169,325	1,190,651	994,553	1,366,976
Parlor cars, trailer.....	94	86	.....	.....	.....	.....	1,040	766
Other cars, motor.....	16,022	15,865	19,943	18,332	93,522	111,673	174,350	205,186
Other cars, trailer.....	16,174	16,806	27,236	18,913	108,569	129,438	226,532	236,007

Trolley.....	1,498	1,979	5,264	4,331	18,386	25,877	33,973	44,263
" Local electric	307,215	302,303	194,581	214,813	1,217,312	1,238,831	2,807,580	2,456,133
Total { Passenger cars	1,977,009	1,998,263	3,321,473	2,398,530	12,904,789	15,080,435	26,831,353	36,883,174
Other cars	191,451	180,804	259,867	208,791	1,163,308	1,335,998	2,542,517	2,499,306
REGULAR PASSENGER SERVICE IN MIXED TRAINS (ALL STREAM)								
Ordinary passenger cars	1,188	1,144	1,188	1,188	6,787	6,942	13,959	13,729
Parlor cars .....	.....	.....	80	.....	36	80	300	116
Other cars .....	.....	.....	358	365	751	1,696	1,743	2,447
Total { Passenger cars	1,188	1,144	1,268	1,188	6,823	7,022	14,259	13,845
Other cars .....	.....	.....	358	365	751	1,696	1,743	2,447
Total regular passenger service	1,978,797	1,999,412	3,322,740	2,399,718	12,911,532	15,087,457	26,835,612	28,899,019
Other cars	191,451	180,804	260,225	209,156	1,163,959	1,337,694	2,544,260	2,501,633
PASSENGER SERVICE IN SPECIAL TRAINS								
Steam trains: 1								
Ordinary passenger cars	28,657	90,936	.....	.....	540,274	.....	1,426,773	540,274
Parlor cars	28,830	69,128	.....	.....	313,864	.....	371,277	313,864
Other cars	2,911	4,353	387	94	25,641	1,070	53,209	26,711
Motor (3d rail) trains:								
Ordinary passenger cars, motor	15,772	48,340	.....	.....	150,355	.....	292,661	150,355
Parlor cars, motor .....	.....	.....	.....	.....	76	.....	76	76
Parlor cars, trailer .....	.....	.....	.....	.....	.....	.....	42	.....
Other cars, motor .....	.....	.....	.....	.....	49	.....	2,487	49
Other cars, trailer .....	.....	.....	.....	.....	.....	.....	183	.....
Total special passenger service	73,259	208,404	387	94	1,004,569	1,070	2,090,839	1,004,569
Other cars	2,911	4,353	.....	.....	25,690	55,878	55,878	26,760
Grand total, regular and special	2,052,056	2,207,816	3,322,740	2,399,718	13,916,131	15,987,457	28,926,441	29,908,588
Other cars	194,363	185,156	260,612	209,250	1,189,649	1,338,764	2,600,138	2,528,413

1 Trains drawn by steam or electric locomotive.

2 Baggage and express cars, etc.

3 Exclusive of "local electric".

4 Includes parlor cars.

TABLE V. Suburban traffic: (B) Pennsylvania Railroad passengers in and out of Pennsylvania Terminal (Seventh avenue)
(1) By years and half-years, November 27, 1910¹ to December 31, 1919

PERIOD ENDED —	ARRIVALS		DEPARTURES		TOTAL	
	Year		Year		Six months	Year
	Six months	Year	Six months	Year		
Dec. 31, 1910.	157,505	1,028,883	149,059	977,248	306,564	2,008,131
June 30, 1911.	871,378	5,128,189	828,189	4,977,248	1,699,567	3,641,568
Dec. 31, 1911.	950,815	5,822,193	991,186	5,819,375	1,942,001	3,814,320
June 30, 1912.	933,420	5,824,235	938,899	5,930,095	1,872,319	4,012,745
Dec. 31, 1912.	1,033,817	6,967,237	1,066,609	7,045,508	2,140,426	4,215,445
June 30, 1913.	1,020,136	7,052,953	1,054,883	7,161,492	2,075,019	4,371,746
Dec. 31, 1913.	1,088,274	7,108,410	1,208,453	7,263,336	2,296,727	4,405,719
June 30, 1914.	1,042,899	7,131,173	1,066,093	7,274,546	2,108,992	4,332,854
Dec. 31, 1914.	1,066,595	7,099,494	1,167,267	7,233,360	2,223,862	4,186,419
June 30, 1915.	946,752	7,018,169	1,015,805	7,183,072	1,962,557	4,212,789
Dec. 31, 1915.	1,071,417	7,196,505	1,178,815	7,385,743	2,260,232	4,582,248
June 30, 1916.	1,125,088	7,356,703	1,206,928	7,555,250	2,332,016	4,912,053
Dec. 31, 1916.	1,231,615	7,531,064	1,348,422	7,713,853	2,580,037	5,244,917
June 30, 1917.	1,299,449	7,900,450	1,365,431	8,091,838	2,664,890	5,992,288
Dec. 31, 1917.	1,601,001	8,370,005	1,726,407	8,601,876	3,327,408	6,971,881
June 30, 1918.	1,769,004	8,896,313	1,875,469	9,169,338	3,644,473	8,069,351
Dec. 31, 1918.	2,130,309	9,307,926	2,264,469	9,566,410	4,434,778	8,874,336
June 30, 1919.	2,177,617		2,271,941		4,449,558	9,998,924
Dec. 31, 1919.	2,680,101		2,869,265		5,549,366	

¹ Date of opening of terminal.

² From Nov. 27th.

(3) By months, 1918 and 1919

PARRIS	1918			1919		
	Arrivals	Departures	Total	Arrivals	Departures	Total
January.....	220,515	260,445	480,960	351,040	288,160	739,200
February.....	225,220	254,254	479,474	303,087	334,236	637,323
March.....	283,853	310,715	594,568	343,088	367,016	710,054
April.....	324,670	332,215	656,885	401,701	389,749	791,450
May.....	369,427	362,358	731,785	368,527	375,652	744,179
June.....	343,309	355,482	698,791	410,294	417,068	827,292
Total — six months.....	1,769,004	1,875,469	3,644,473	2,177,617	2,271,941	4,449,558
Fiscal year ended June 30.....	3,370,005	3,601,876	6,971,881	4,307,926	4,566,410	8,874,336
July.....	354,798	355,421	710,219	415,537	431,508	847,075
August.....	350,680	354,669	705,349	441,655	496,812	931,467
September.....	365,537	407,797	773,334	510,256	549,950	1,060,206
October.....	347,041	374,955	721,996	454,341	481,881	936,222
November.....	338,571	357,327	695,898	437,059	452,502	889,561
December.....	373,652	414,300	787,952	421,223	463,612	884,835
Total — six months.....	2,180,209	2,294,469	4,474,778	2,680,101	2,869,265	5,549,366
Calendar year ended December 31.....	3,869,313	4,169,938	8,039,251	4,857,718	5,141,206	9,998,924

TABLE V. Suburban traffic: (C) New York Central Railroad (including West Shore), 1919

CLASSES OF PASSENGERS, AND STATIONS	SIX MONTHS —					YEAR ENDED —		
	January	April	July	October	January — June, 1919	July — December, 1919	June 30, 1919	December 31, 1919
TOTAL NUMBER OF PASSENGERS ARRIVING AT AND DEPARTING FROM NEW YORK CITY, BY CLASSES								
Commuter passengers between N. Y. city terminals and stations outside city ¹	971,423	1,013,158	1,137,560	1,238,424	—	—	—	—
Commuter passengers within New York city ¹	155,973	152,681	96,925	126,224	—	—	—	—
All other passengers.	652,927	742,361	888,571	836,391	—	—	—	—
Total.....	1,780,323	1,908,200	2,123,056	2,204,039	11,294,880	13,029,673	21,788,244	24,324,553
PASSENGERS FROM AND TO NEW YORK CITY TERMINALS								
From Grand Central (Main line) ²	305,006	343,121	392,721	397,553	2,020,890	2,241,746	3,741,719	4,362,636
To Grand Central (Main line) ²	301,038	316,770	352,465	403,967	1,887,822	2,303,615	3,638,672	4,191,437
From Grand Central (Harlem division) ²	324,366	346,352	364,849	398,668	2,024,314	2,274,441	3,922,686	4,298,755
To Grand Central (Harlem division) ²	315,963	330,182	342,271	380,455	1,947,907	2,214,389	3,789,422	4,168,266
From Sedgwick avenue (Putnam division) ²	35,650	36,492	40,364	43,659	226,836	247,507	429,383	474,843
To Sedgwick Avenue (Putnam division) From 42d street and Cortlandt street (West Shore).....	36,906	37,337	40,774	44,528	233,093	252,888	442,515	485,991
To 42d street and Cortlandt street (West Shore).....	226,683	246,028	295,820	263,227	1,463,034	1,685,163	2,882,313	3,148,197
Total ¹	234,711	251,918	293,692	271,982	1,490,984	1,709,924	2,941,534	3,200,908
Total ¹	1,780,323	1,908,200	2,123,056	2,204,039	11,294,880	13,029,673	21,788,244	24,324,553
COMMUTERS BETWEEN NEW YORK CITY TERMINALS AND STATIONS OUTSIDE THE CITY ¹								
Grand Central (Main line) ²	258,512	271,149	313,083	362,478	—	—	—	—
Grand Central (Harlem division) ²	311,717	333,700	377,726	407,406	—	—	—	—
Sedgwick avenue (Putnam division) ²	47,942	44,364	49,846	57,500	—	—	—	—
42d street and Cortlandt street (West Shore).....	353,262	363,915	396,925	411,041	—	—	—	—
Total.....	971,423	1,013,158	1,137,560	1,238,424	—	—	—	—

COMMUTERS WITHIN NEW YORK CITY LIMITS !

COMMUTERS WITHIN NEW YORK CITY LIMITS					
Main line:	2,904	2,919	1,488		
High Bridge.....	8,308	7,380	5,581	2,252	
Morris Heights (University Heights).....	2,726	2,820	2,700	2,700	
Marble Hill.....	2,022	2,614	3,108	3,048	
Spuytten Duyvil.....	882	1,564	1,302	1,580	
Riverdale.....	1,626	1,938	1,488	2,804	
Mt. St. Vincent.....	62	120	62	62	
Kingbridge (via High Bridge).....	4,712	5,700	2,542	4,908	
Harlem division:	2,108	1,680	682	1,736	
125th street.....					
138th street.....					
Madison.....	42,909	42,495	24,885	39,101	
Morrisania.....					
Claremont Park.....	26,722	26,446	15,810	21,886	
Truimont.....	23,558	21,604	11,594	16,984	
182d street.....	9,482	8,580	4,092	6,572	
Forestham.....	3,756	3,582	2,479	2,479	
Benjamin Garden.....	20,210	18,152	15,004	19,434	
Williamsbridge.....	4,028	4,740	4,464	4,886	
Woolhaven.....					
Wassford.....					
Putnam division:					
Kingbridge.....	186	180	124	124	
Van Cortlandt.....					
University Heights.....					
Total.....	155,973	152,681	96,925	129,224	
Total commuter passengers from and to N. Y. City terminals.....	1,127,306	1,165,839	1,234,485	1,367,648	

Based on commutation and school tickets sold.

The Grand Central figures include the 125th street and the 138th street station traffic.

Train service on 30th street branch discontinued Jan. 3, 1918.

TABLE V. Suburban traffic: (D) New York, New Haven & Hartford Railroad, 1919

CLASSES OF PASSENGERS, AND TERMINALS	SIX MONTHS—				YEAR ENDED—	
	January	April	July	October	January— June, 1919	December 31, 1919
TOTAL NUMBER OF PASSENGERS ARRIVING AT AND DEPARTING FROM NEW YORK CITY, BY CLASSES						
Commutation passengers between N. Y. city terminals and stations outside city	469,025	524,627	604,271	616,092	3,043,038	3,537,846
Commutation passengers within N. Y. city	603,131	647,385	778,039	691,404	3,797,702	4,507,572
All other passengers	1,072,156	1,172,012	1,382,310	1,307,496	6,840,740	8,045,418
Total						
TOTAL NUMBER OF PASSENGERS FROM AND TO NEW YORK CITY, BY TERMINALS						
From Grand Central ¹	581,660	677,103	666,638	656,814	3,555,176	5,892,680
Commutation passengers	207,925	236,730	251,845	284,627	1,344,693	1,604,546
All other passengers	313,735	340,373	414,793	352,187	1,990,483	2,288,014
To Grand Central	499,568	644,804	659,178	687,560	3,196,764	5,862,523
Commutation passengers	210,302	237,529	276,546	289,004	1,390,850	1,645,423
All other passengers	289,056	306,875	382,632	338,846	1,804,904	2,216,965
From Harlem River	25,598	30,451	41,189	35,417	161,673	166,608
Commutation passengers	25,355	26,369	40,953	23,332	161,259	155,978
All other passengers	43	62	176	85	414	630
To Harlem River	25,740	24,874	35,378	19,416	148,137	153,857
Commutation passengers	25,443	23,990	34,927	19,129	146,236	131,894
All other passengers	297	275	445	286	1,901	1,963
Total, commutation passengers	469,025	524,627	604,271	616,098	3,043,038	3,537,846
Total, other passengers	603,131	647,385	778,039	691,404	3,797,702	4,507,572
Grand total, all passengers	1,072,156	1,172,012	1,382,310	1,307,496	6,840,740	8,045,418

¹ Includes traffic of 125th street station.

TABLE V. Suburban traffic: (E) New York, Westchester & Boston Railroad, 1919

CLASSES OF PASSENGERS	January	April	July	October	SIX MONTHS —		YEAR ENDED —	
					January-June, 1919	July-December, 1919	June 30, 1919	December 31, 1919
TOTAL NUMBER OF PASSENGERS ARRIVING AT AND DEPARTING FROM NEW YORK CITY, BY CLASSES								
Commuters.....	44,468	47,076	51,008	58,792	282,750	312,528	500,218	595,278
All other passengers.....	255,930	260,843	274,075	277,117	1,545,932	1,609,596	3,085,779	3,155,528
Total.....	300,398	307,919	325,083	335,909	1,828,682	1,922,124	3,585,997	3,750,806
DEPARTURES FROM NEW YORK CITY, BY MAIN STATIONS								
Trip passengers from Harlem river.....	68,524	66,973	69,013	66,501	397,198	389,513	874,269	786,711
Trip passengers from 180th street.....	44,385	44,674	49,010	50,671	272,356	293,322	501,583	565,678
All other (including trip passengers from other stations and all commuters).....	33,791	37,238	41,635	46,474	220,936	256,741	368,883	477,677
Total.....	146,700	148,885	159,658	163,646	890,490	939,576	1,744,735	1,830,066
COMPUTATION TICKETS SOLD								
60-trip tickets.....	712	757	844	940	4,563	5,080	8,144	9,643
46-trip school tickets.....	38	36	8	52	195	168	283	363
Total.....	750	793	852	992	4,758	5,248	8,427	10,006

PART V

GAS COMPANIES AND ELECTRICAL COMPANIES

Year ended December 31, 1919

GENERAL TABLES

I, II, III	Gas works
IV	Gas holders
V	Gas mains
VI	Gas services
VII	Gas meters
VIII	Gas production
IX	Gas station performance ratios
X	Gas production expenses
XI	Gas materials
XII	Gas made and distributed
XIII, XIV	Gas consumption and consumers' appliances
XV	Electric power plant apparatus
XVI, XVII	Electric distributing system
XVIII	Electric meters
XIX	Incandescent lamps
XX	Connected load
XXI to XXV	Electricity generated, fuel consumed, variation of load, disposition of current
XXVI	Consumption of electricity
XXVII to XXIX	Casualties, gas and electric
XXX, XXXI	Employees and wages
XXXII to XXXIV	Revenues, expenses and unit costs, gas
XXXV, XXXVI	Revenues, expenses and unit costs, electricity
XXXVII	Income (and surplus) statements
XXXVIII	Balance sheet statements
XXXIX	Fixed capital
XL	Consumers' deposits
XLI	Securities (capitalization)
XLII	Intercompany holdings

ABSTRACTS OF COMPANY RETURNS

In alphabetic order

N. B.—The tables do not include data for two minor companies (the Long Acre Electric and the Riverside Light and Power), which are not required to file returns in the same detail as the larger companies.

TABLE I. COAL-GAS WORKS, BY COMPANIES AND STATIONS, DECEMBER 31, 1919

COMPANY AND STATION	Number of furnaces	Number of benches	Number of retorts	Number of retorts per bench	24-hour capacity (cu.ft.)
CONSOLIDATED SYSTEM					
Consolidated Gas:	244	244	1,424	—	9,600,000
14th street and East river, Manhattan:	144	144	864	6	5,000,000
	66	66	396	6	4,800,000
42d street and North river, Manhattan:	14	14	84	7	80,000,000
	20	20	140	—	20,000,000
Astoria L., H. & P.	124	124	1,068	9	5,800,000
Astoria, Queens:	64	64	576	8	3,800,000
Central Union Gas:	120	60	480	—	—
	23	80	171	9	—
		5	45	9	—
		1	9	9	—
128th street and East river, Bronx:	23	6	54	9	—
		5	45	9	—
		3	18	6	—
Total:	451	388	2,711	—	33,300,000
OTHER COMPANIES					
N. Y. & Richmond Gas:	4	4	24	6	500,000
Clifton ¹ :				—	—
Grand total:	455	392	2,735	—	33,800,000

¹ Not in operation during year.

TABLE II. WATER-GAS SETS, DECEMBER 31, 1919, AND YEAR'S INCREASE, BY COMPANIES AND STATIONS

COMPANY AND STATION	Number of sets	GENERATOR		CARBURETER		SUPERHEATER		24-hour capacity ¹	INCREASE OR (D) DECREASE SINCE DECEMBER 31, 1918	
		Height	Diameter	Height	Diameter	Height	Diameter		In number	In capacity
		<i>ft. in.</i>	<i>ft. in.</i>	<i>ft. in.</i>	<i>ft. in.</i>	<i>ft. in.</i>	<i>ft. in.</i>	<i>M cu. ft.</i>		<i>M cu. ft.</i>
CONSOLIDATED SYSTEM										
Consolidated Gas.....	18	—	—	—	—	—	—	34,000	.....	.....
21st street and East river, Manhattan...	{ 1 16 ..	9	—	30	9	(⁶)	(⁶)	28,500	.....	.....
99th street and East river, Manhattan...	{ 8 14 8	12	12	16	11	23	11	5,500	.....	.....
Astoria L. H. & P.:	{ 5 15 3	12	10	16	10	23	10	.....	.....	.....
Astoria.....	{ 4 14 8	10	10	16	11	23	10	.....	.....	.....
New Amsterdam Gas.....	12	19 8	12	22	12 8	22	12 8	30,000	.....	5,000
Long Island City.....	16	8 15 8	11	16	10	22	10	36,000	.....	.....
Central Union Gas.....	{ 8 16 8	12	—	18	11	24 3	11	8,000	.....	.....
130th street and East river, Bronx.....	{ 2 15 7½	12	12	16 10½	11	23	11	8,000	.....	.....
Standard Gas Light.....	{ 1 15 7½	12	12	15 7½	11	23	11	10,500	.....	.....
116th street and East river, Manhattan.....	{ 1 16 3	11	11	16 3	11	23	11	6,000	.....	.....
N. Y. Mutual Gas Light:	{ 1 14 ..	10	10	17 3	10	26 7½	10	4,500	.....	.....
Ave. D, between 11th and 12th streets...	7	—	—	17	—	23	—	24,000	.....	.....
Northern Union Gas:	{ 4 7 3	11	11	18 6	11	24 6	11	450	.....	.....
West Farms road and 178d street ¹	3	8 9	11	18	11	23	11	1,500	.....	.....
N. Y. & Queens Gas.....	12	16 ..	12	18 8	11	24 3	11	1,250	.....	.....
Flushing.....	{ 2 11 9	6 6	—	—	—	—	—	.....	.....	.....
	{ 2 14 ..	7 6	—	—	—	—	—	.....	.....	.....
	{ 2 14 9	8 6	—	—	—	—	—	.....	.....	.....
Total.....	75	—	—	—	—	—	—	146,700	.....	5,000
BROOKLYN UNION SYSTEM										
Brooklyn Union Gas:	4	18 6	12	27 6	14	(⁶)	(⁶)	8,500	.....	.....
5th and Hoyt streets.....	{ 6 18 6	12	12	27 6	14	(⁶)	(⁶)	10,500	.....	.....
Nevins and Degraw streets.....	2	16 11½	8	16 ..	10	25	10	18,500	.....	.....
Kent avenue and Cross street.....	{ 2 16 11½	8 8	16 ..	10	10	25 ..	10 ..	.....	.....	.....
	{ 4 18 6	12	12	27 6	14	(⁶)	(⁶)	.....	.....	.....

Foot of North 12th street.....	2	16	6	{	8	8	{	16	8	10	25	10	2	24,000	2	2,000
	8	18	6	12	12	12	27	6	14	14	(¹)	(¹)				
	2	19	8	13	13	13	26	4	12	12	(¹)	(¹)				
Manseph and Porter avenues.....	3	14	..	8	6	15	15	..	7	7	23	7	2,500			
12th street and Gowanus canal.....	1	15	..	8	6	15	15	..	7	7	23	7				
	8	19	8	13	13	13	26	4	12	12	(¹)	(¹)	20,000			
Total.....	42	—	—	—	—	—	—	—	—	—	—	—	84,000	2	2,000	
OTHER COMPANIES																
Kings County Lighting.....	6	—	—	—	—	—	—	—	—	—	—	—	9,100			1,800
	2	5	9	8	6	15	15	9	8	8	23	8	14,000			
	1	15	9	8	6	15	15	9	8	8	23	8	1,100			
55th street and First avenue.....	2	46	..	{	12	12	{	(¹)	(¹)	(¹)	(¹)	(¹)	4,000			
Brooklyn Borough Gas:	2	17	..	10	6	17	17	..	9	9	23	9	3,600			750
West 12th street and Coney Island creek.	4	13	3	6	..	14	14	..	6	6	23	6	450			
New York & Richmond Gas.....	2	14	9	7	6	14	14	..	7	7	23	7	1,500	1		750
Willow avenue, Clifton.....	1	14	9	9	..	14	14	9	8	8	23	8	1,800			
Queens Borough G. & E.....	3	16	..	10	..	16	16	..	10	10	27	10	6,150			
Rockaway Beach.....	1	17	..	10	6	21	21	..	10	6	26	10	1,500			
Bronx Gas & Electric:	1	17	9	8	6	14	14	9	8	8	23	8	1,600			
Blackrock and Zerega avenues.....	2	14	9	8	6	14	14	9	8	8	23	8	2,020			
Total.....	16	—	—	—	—	—	—	—	—	—	—	—	23,770	1		12,550
Grand total.....	133	—	—	—	—	—	—	—	—	—	—	—	253,470	3		9,550

¹ Capacity as tabulated here is the estimated rating of the sets for 24 hours.

² Carburetor and superheater combined in one shaft.

³ Reported as 25,000 in 1918.

⁴ Not in service.

⁵ The Astoria reports this increase of 5,000 M cu ft. due to "extensions and improvements made during 1919."

⁶ "Maximum tabulated capacities of apparatus in use, making no allowance for cleaning and repairs or possible accidents."

⁷ Two sets of Kings County Lighting remodelled in 1919. Capacity increased by 900 M cu ft. each.

⁸ Generator, carburetor and superheater combined in one shaft.

⁹ See notes 5 and 7.

TABLE III] AUXILIARY GAS-WORKS APPARATUS, 1919

COMPANY	BOULDER 1				ENGINE 1				OIL STORAGE TANKS				CONDENSERS			
	In- stalled within the year	With- drawn within the year	IN PLACE AT END OF YEAR		In- stalled within the year	With- drawn within the year	IN PLACE AT END OF YEAR		In- stalled within the year	With- drawn within the year	IN PLACE AT END OF YEAR		In- stalled within the year	With- drawn within the year	IN PLACE AT END OF YEAR	
			Num- ber of units	Total capacity (hp.)			Num- ber of units	Total capacity (hp.)			Num- ber of units	Total capacity (gals.)			Num- ber of units	Total capacity (cu. ft. per 24 hrs.)
CONSOLIDATED SYSTEM																
Consolidated Gas.....	(2) 1,190		56	9,529	(1) 120		* 94	* 6,547½	(1) 900		* 62	* 1,331,697			22	58,920
Astoria L. E. & P.....			21	9,113½			66	* 7,403			2	2,000,000			13	60,500
New Amsterdam Gas.....	(2) 1,200		13	* 6,330	(6) 1,110	(1) 150	7 43	* 5,061½			4	1,684,420	(1) 4,000		13	* 36,000
Central Union Gas.....	(2) 500		10	2,625			31	1,877			2	425,000			8	14,000
Standard Gas Light.....	(4) 300		12	2,802			21	1,559			2	300,000			4	13,330
N. Y. Mutual Gas Light.....			11	3,945			20	1,157			1	500,000			5	28,000
Northern Union Gas.....			5	490												
N. Y. & Queens Gas.....	(1) 125		4	511		(7)	3	* 154			2	188,000			3	2,000
Total.....	(7) 3,005	(6) 675	132	35,345½	(7) 1,230	* (1) 150	278	23,759	(1) 900		75	6,489,117	(1) 4,000		68	210,650
BROOKLYN UNION SYSTEM																
Brooklyn Union Gas.....			11 69	11 16,619	(4) 611	(2) 68	13 127	13 15,773			24	5,694,791			35	89,300
Newtown Gas.....			2	500			13 4	13 780								
Flatbush Gas.....			1	100			13 2	13 900								
Total.....			72	17,219	(4) 611	(2) 68	133	17,153			24	5,694,791			35	89,300
OTHER COMPANIES																
Kings County Lighting.....			11	1,679	(4) 676		14 21	14 1,524			2	750,000			13 3	15,500
N. Y. & Richmond Gas.....			5	580			10	440½			2	124,690			4	2,900
Brooklyn Borough Gas.....	(1) 268		4	1,157			6	310			5	413,935			2	5,000
Queens Borough G. & E.....			4	1,360			2	400			2	350,000			3	8,000
Bronx Gas & Electric.....																
Total.....	(1) 268		24	4,976	(4) 676		39	2,684½			15	1,798,675			12	21,400
Grand total.....	(8) 3,303	(6) 675	228	87,540½	(15) 3,311	* (3) 318	14 400	14 43,805½	(1) 900		114	13,983,553	(1) 4,000		115	13 321,350

Note.—Companies omitted under any apparatus do not report such apparatus. Columns for installations and withdrawals show capacity, with number of units in parentheses. The table includes only the more important kinds of apparatus for which returns are made.

¹ Data for boilers and engines of the Bronx Gas & Electric, while applicable to both gas works and electric power plant, are all shown in the corresponding table for power plant apparatus (XV) and not entered here.

² Figures are for steam engines unless otherwise specified gas engines.

³ Includes four disconnected engines of 13, 94, 10, and 34 hp., respectively, reported as temporarily withdrawn from service but not disposed of, one gas engine of 50 hp. capacity, and also two Ball engines reported in 1918 as 150 hp. each, and re-rated in 1919 as 175 hp. each.

⁴ Includes two oil storage tanks, capacity 1,000 gallons each, reported as not permanently withdrawn from service.

⁵ Includes one Harrisburg engine reported in 1918 as 170 hp., and re-rated as 185 hp. in 1919.

⁶ Includes two boilers of 250 hp. each, not in use by the New Amsterdam.

⁷ Includes one engine of 30 hp., not in use by the New Amsterdam, and one electric engine of 50 hp.

⁸ Respondent reports that prior to the installation of the new condenser it was necessary to operate all the condensers above their economical rating, in order to cool the gas at the rate of 38,000 M cu. ft. per 24 hours, and that after the installation it was possible to operate the other condensers at more nearly their normal ratings. Therefore, there is no increase shown in the "Total capacity," at the end of 1919.

⁹ One 40-hp. engine, included in 1918, is not reported by N. Y. & Queens in 1919; company states that engine was withdrawn in 1917.

¹⁰ Includes a Greenfield engine reported in 1918 as 35 hp. (theoretical capacity), and re-rated in 1919 as 10 hp. (actual capacity).

¹¹ Includes 2 boilers of 75 hp. each, incapacitated for service at end of year.

¹² Includes 1 gas engine of 20 and 1 of 65 hp., 1 Greenfield engine of 10 hp., omitted in previous reports, and 1 steam engine of 25 hp. reported as temporarily withdrawn in 1918.

¹³ Gas engines.

¹⁴ Includes a New York Safety Engine reported in 1918 as 10 hp. and re-rated in 1919 as 15 hp., a Donegan & Swift engine reported in 1918 as 10 hp. and in 1919 as 50 hp., and a gas engine of 185 hp.

¹⁵ Includes one condenser temporarily out of service at end of year.

¹⁶ Includes 10 gas engines of an aggregate capacity of 1,700 hp.

¹⁷ For discrepancy with figure at end of 1918, see notes 3, 5, 7, 9, 10, 12 and 14.

¹⁸ For discrepancy with figure at end of 1918, see notes 8 and 15.

TABLE III. Auxiliary gas-works apparatus, 1919 — Concluded

COMPANY	TAR EXTRACTORS				SCRUBBERS				PURIFIERS				STATION MASTERS			
	IN PLACE AT END OF YEAR		With-drawn within the year	In-stalled within the year	IN PLACE AT END OF YEAR		With-drawn within the year	In-stalled within the year	IN PLACE AT END OF YEAR		With-drawn within the year	In-stalled within the year	IN PLACE AT END OF YEAR		With-drawn within the year	In-stalled within the year
	Num-ber of units	Total capacity (M cu.ft. per 24 hrs.)			Num-ber of units	Total capacity (M cu.ft. per 24 hrs.)			Num-ber of units	Total capacity (M cu.ft. per 24 hrs.)			Num-ber of units	Total capacity (M cu.ft. per 24 hrs.)		
CONSOLIDATED SYSTEM																
Consolidated Gas.....	1	6,000	.....	.....	21	48,000	.....	.....	14	41,420	.....	.....	16	2,229,824	.....	.....
Astoria L. H. & P.....	12	52,500	.....	.....	14	53,500	.....	.....	32	50,500	.....	.....	10	3,000,000	.....	.....
New Amsterdam Gas.....	.....	.....	.....	.....	26	172,000	.....	.....	24	36,000	.....	.....	6	1,187,500	.....	.....
Central Union Gas.....	2	4,500	.....	.....	6	12,000	.....	.....	16	13,133	.....	.....	5	808,000	.....	.....
Standard Gas Light.....	2	10,000	.....	.....	± 5	± 10,000	.....	.....	10	10,000	.....	.....	5	490,000	.....	.....
N. Y. Mutual Gas Light.....	2	± [1,000]	.....	.....	16	28,000	.....	.....	8	24,000	.....	.....	5	1,000,000	.....	.....
N. Y. & Queens Gas.....	1	2,000	.....	.....	1	750	.....	.....	2	2,000	.....	.....	3	1,115,000	.....	.....
Total.....	20	± 75,000	.....	.....	89	224,250	.....	.....	106	177,053	.....	.....	50	8,830,324	.....	.....
BROOKLYN UNION SYSTEM																
Brooklyn Union Gas.....	5	30,000	.....	.....	34	82,000	.....	.....	64	73,500	.....	.....	26	3,215,664	.....	.....
Newtown Gas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	18,000	.....	.....
Fatbush Gas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	42,000	.....	.....
Total.....	5	30,000	.....	.....	34	82,000	.....	.....	64	73,500	.....	.....	28	3,275,664	.....	.....
OTHER COMPANIES																
Kings County Lighting.....	.....	.....	.....	.....	± 5	5,000	.....	.....	8	7,000	.....	.....	3	727,000	.....	.....
N. Y. & Richmond Gas.....	2	8,400	.....	.....	4	2,900	.....	.....	2	1,750	.....	.....	2	180,000	.....	.....
Brooklyn Borough Gas.....	1	2,400	.....	.....	2	2,000	.....	.....	3	3,000	.....	.....	2	218,000	.....	.....
Queens Borough G. & E.....	2	6,000	.....	.....	2	3,100	.....	.....	3	4,500	.....	.....	1	200,000	.....	.....
Bronx Gas & Electric.....	1	1,000	.....	.....	.....	.....	.....	.....	2	1,000	.....	.....	2	129,000	.....	.....
Total.....	6	12,800	.....	.....	13	13,000	.....	.....	18	17,250	.....	.....	10	1,454,000	.....	.....
Grand total.....	31	± 117,800	.....	.....	136	± 19,250	.....	.....	188	287,803	.....	.....	88	13,549,998	.....	.....

± Includes 12 shaving scrubbers with an aggregate capacity of 36,000 M cu.ft.

* Shaving scrubbers.

* Capacity of tar extractors of the N. Y. Mutual is reported in gallons per hour, and is omitted from totals.

* Includes one scrubber temporarily out of service at end of year.

TABLE IV. GAS HOLDERS, BY COMPANIES AND STATIONS, 1919

COMPANY AND LOCATION	IN USE OR AVAILABLE DECEMBER 31, 1919			
	Number	Year built	Capacity (M cu.ft.)	Number of lifts
CONSOLIDATED SYSTEM				
Consolidated Gas.....	24		48,050	
14th street and East river, Manhattan.....	1	1888	3,200	3
	4	1884	1,600	3
21st street and East river, Manhattan.....	1	1870	1,500	2
	11	1912	350	2
	11	1913	350	2
42d street and North river, Manhattan.....	1	1862	250	2
	4	1875	1,500	2
44th street and North river, Manhattan.....	1	1880	2,000	2
63d street and Avenue A, Manhattan.....	1	1889	3,000	3
65th street and West End avenue, Manhattan.....	1	1892	4,000	4
	1	190	4,000	4
	2	1878	1,200	3
99th street and First avenue, Manhattan.....	11	1878	100	1
111th street and First avenue, Manhattan.....	2	1902	10,000	5
132d street and Twelfth avenue, Manhattan.....	1	1905	5,000	5
Broadway and Dyckman street, Manhattan.....				
Fordham road near Harlem river, Bronx.....	1	1912	10,000	5
Astoria L. H. & P.....	8		16,000	
Astoria.....	1	1907	15,000	5
	11	1911	1,000	2
New Amsterdam.....	8		19,150	
	11	1885	200	2
	11	1893	600	3
Long Island City.....	1	1894	5,000	4
	1	1904	5,000	4
58th street and Eleventh avenue, Manhattan.....	2	1836	3,350	3
15th street and Avenue A, Manhattan.....	1	1888	5,000	5
Central Union Gas.....	4	1905	8,500	
	1	1896	2,630	4
East 138th and 139th streets between Locust and Walnut avenues, Bronx.....	1	1885	578	3
	11	1890	300	3
	1	1905-1906	5,000	5
Standard Gas Light.....	4		10,680	
Foot of East 115th street, Manhattan.....	1	1887	420	3
	11	1890	200	3
524 East 19th street, Manhattan.....				
East 63d street and Avenue A, Manhattan.....	1	1906-1907	5,000	3
East 61st street and Avenue A, Manhattan.....	1	1906-1907	5,000	3
New York Mutual.....	4		14,800	
	1	1897	4,300	4
Avenue D and 12th street, Manhattan.....	1	1907	5,000	5
	1	1904	5,000	5
12th street, east of Avenue D, Manhattan.....	11	1891	500	3
Northern Union Gas.....	8		845	
West Farms road and 173d street, Bronx.....				
	1	1892	85	N. R.
Webster avenue and 175th street, Bronx.....	1	1895	780	N. R.
N. Y. & Queens Gas.....	3		1,350	
	1	1900	100	2
Flushing, Queens borough.....	11	1901	250	2
	1	1915	1,000	3
Total.....	51		119,321	

¹ Relief holders.

TABLE IV. Gas holders, by companies and stations, 1919 — Continued

COMPANY AND LOCATION	IN USE OR AVAILABLE DECEMBER 31, 1919			
	Number	Year built	Capacity (M cu.ft.)	Number of lifts
BROOKLYN UNION SYSTEM				
Brooklyn Union Gas.....	36		53,241	
Third avenue and Degraw street.....	1	1887	945	3
	1	1878	253	2
	1	1878	284	2
	1	1882	100	2
	1	1880	493	2
5th and Smith streets.....	1	1880	245	2
	1	1880	246	2
	1	1888	370	2
	1	1891	575	3
12th street and Gowanus canal.....	1	1904	5,000	6
	1	1903	105	2
	1	1872	320	2
	1	1851	296	2
Plymouth and Gold streets.....	1	1851	299	2
	1	1851	301	2
Front and Bridge streets.....	1	1867	580	2
	1	1890	1,146	3
Keap street and Kent avenue.....	1	1873	370	2
39 Skillman street.....	1	1875	304	2
Rutledge street and Kent avenue.....	1	1886	1,086	2
Kent avenue and Cross street.....	1	1891	107	2
	1	1902	255	2
Maspeth street and Porter avenue.....	1	1893	430	3
5 Skillman street.....	1	N. R.	553	3
	1	1891	539	3
	1	1884	460	3
Kent avenue and North 12th street.....	1	1888	1,100	3
	1	1863	315	2
	1	1868	306	2
Wythe avenue and North 12th street.....	1	1903	5,000	6
Berry and North 12th streets.....	1	1906	5,000	6
Scholes and Bogart streets.....	1	1892	1,499	3
Williams and Belmont avenues.....	1	1903	3,250	4
Beaver and Church streets, Jamaica.....	1	1898	500	3
Ashford street and Atlantic avenue.....	1	N. R.	100	1
	1	1892	500	3
Newtown Gas:				
Grand street and Caldwell avenue.....	1	1910-1911	10,000	5
Flatbush Gas.....	3		6,000	
Robinson street near Nostrand avenue, Brooklyn.....	1	1902	1,000	3
	1	1909	5,000	5
Total.....	39		49,241	

¹ Relief holders.

TABLE IV. Gas holders, by companies and stations, 1919 — Concluded

COMPANY AND LOCATION	IN USE OR AVAILABLE DECEMBER 31, 1919			
	Number	Year built	Capacity (M cu.ft.)	Number of lifts
OTHER COMPANIES				
Kings County Lighting	4	—	\$,700	—
65th street and Ninth avenue, Brooklyn.....	1	1907	2,000	4
	1	1893	500	3
First avenue and 55th street, Brooklyn	1	1906	100	2
	1	1902	100	2
Brooklyn Borough Gas.....	3	—	\$,850	—
	1	1908	750	3
West 12th street and Neptune avenue	1	1912	100	2
	1	1914	2,000	4
N. Y. & Richmond Gas	4	—	1,456	—
	1	1884	200	N. R.
Willow avenue, Clifton.....	1	1887	—	N. R.
	1	1909	1,000	N. R.
Post avenue, West New Brighton	1	1902	175	N. R.
Queens Borough G. & E.....	4	—	\$,725	—
Rockaway Beach.....	1	1904	500	3
	1	1913	2,000	4
Far Rockaway.....	1	N. R.	75	2
Lynbrook.....	1	1904	150	2
Bronx Gas & Electric.....	4	—	800	—
	1	1905	500	3
Blackrock and Zerega avenues	1	1905	100	1
	1	1901	150	2
Purdy street.....	1	1895	50	2
Total.....	19	—	10,540	—
Grand total.....	109	—	179,102	—

¹ May be used either as a relief or as a storage holder.

Jamaica Gas Light: Transmission.....	.....	.....	.....	8,133	.....	.....	8,133	.....	90.26
Distribution.....	439	.....	.....	460,931	.....	7,678	468,609	.....
Richmond Hill & Q. C. Gas: Transmission.....	.....	.....	.....	13,400	.....	.....	13,400	.....	35.02
Distribution.....	8	.....	.....	156,945	.....	14,548	171,493	.....
Total { Transmission.....	33	.....	.....	421,901	.....	564	422,465	.....	1,581.55
Distribution.....	15,007	.....	.....	7,748,721	.....	179,404	7,928,125	.....
OTHER COMPANIES									
Kings County Lighting: Transmission.....	.....	.....	.....	12,789	.....	.....	12,789	.....	194.70
Distribution.....	1,172	.....	.....	1,009,213	.....	6,080	1,015,243	.....	115.35
Brooklyn Borough Gas: N. Y. & Richmond Gas: Transmission.....	141	.....	.....	8,499	.....	4,716	609,039	.....
Distribution.....	1,194	.....	.....	26,800	.....	.....	26,800	.....	137.07
Queens Borough G. & E.: Borough of Queens: Transmission.....	.....	.....	.....	642,197	.....	.....	646,939	.....
Distribution.....	700	.....	.....	10,775	.....	61,877	72,652	.....	179.71
Hempstead, Nassau county: Transmission.....	.....	.....	.....	265,525	.....	53	390,112	.....
Distribution.....	252	.....	.....	320,104	.....	30,613	350,717	.....	66.07
Bronx Gas & Electric.....	2,850	.....	.....	348,814	.....	2,575	455,488	.....
Total { Transmission.....	291	.....	.....	50,364	.....	.....	142,854	.....	692.90
Distribution.....	2,013	.....	.....	3,092,023	.....	7,344	3,515,635	.....
Grand total { Transmission.....	33	.....	.....	472,265	.....	93,054	565,319	.....	4,286.07
Distribution.....	28,159	.....	.....	20,028,554	.....	7,344	22,112,647	.....

NOTE.—The figures are for distribution pipe unless otherwise specified. Lengths are given in feet except where otherwise indicated. Includes "portion temporarily disused," unless otherwise specified.

Includes "portion temporarily disused," unless otherwise specified.

²² Includes 7,618 feet of Ravenswood tunnel mains.

Includes 11,322 feet of Astoria tunnel mains.

* Excludes 49 feet reported as disused within year.

^a Mains temporarily disused are included under "Abandoned";

7" Reconnected within the year."

The transmission main abandoned (13,785 feet) was converted into distribution main. Includes 7,720 feet of main sold to Peachtree Union Gas Company.

¹⁰ See note 11.

Includes "galvanized iron".

¹² Figures of N. Y. & Richmon

TABLE V. Gas mains: (B) Length, by diameter of pipe, December 31, 1939

COMPANY AND KIND OF PIPE	DIAMETER OF PIPE (INCHES)										
	1	1½	1¾	2	2½	3	4	5	6	8	10
CONSOLIDATED SYSTEM											
Consolidated Gas:											
Distribution { Manhattan				4,474		101,358	364,084	1,980	2,255,989	633,505	63,476
Bronx						3,687				11,364	
Astoria L. H. & P.											
New Amsterdam Gas:											
Distribution { Manhattan						141	55,869		696,146	125,321	156
Queens						18,482	82,479		219,750	62,117	2,170
Central Union Gas:						7,710	112,153		383,426	189,086	
Standard Gas Light:											
Distribution { Manhattan							168,282		360,681	208,662	124,955
Bronx							3,053		12,250	15,500	15,500
N. Y. Mutual Gas Light:							329,506		369,464	38,980	27,621
Northern Union Gas:				103,604		18,834	74,121		482,683	135,483	
N. Y. & Queens Gas:			567	30,018		70,119	387,009		83,056	48,944	18,987
Transmission											
Distribution			4,661	138,729		220,331	1,576,585	1,980	4,854,929	1,591,712	252,865
BROOKLYN UNION SYSTEM											
Brooklyn Union Gas:											
Transmission		819	5,787	19,765		294,941	1,687,141		1,969,184	7,228	139,571
Distribution										440,357	
Newtown Gas:											
Transmission		23,524	7,497	29,433		2,688	57,314		670,979	152,783	40,940
Distribution											
Flatbush Gas:											
Transmission	330	653		1,609		49,027	165,583		268,182	57,509	4,569
Distribution											
Woodhaven Gas Light:											
Transmission		1,542	186	11,319		*	106,275		278,615	62,032	2,647
Distribution											
Jamaica Gas Light:											
Transmission		1,249	766	3,528		5,675	76,867		309,561	32,685	
Distribution											

[illegible]

NOTE.—Figures are for distribution pipe unless otherwise specified. Lengths are given in feet.

See note 1 on second page following.

Includes 67 feet of main with a diameter of 8 1/4 inches.

¹ Corrected figures as per survey made during appraisal, 1917.

Includes 425 feet of pipe with $\frac{1}{4}$ -inch diameter.

TABLE V. Gas mains: (B) Lengths, by diameter of pipe, December 31, 1919 — Concluded

COMPANY AND KIND OF PIPE	DIAMETER OF PIPE (INCHES)											Total all diameters
	12	14	16	18	20	24	30	36	42	48	60	
CONSOLIDATED SYSTEM												
Consolidated Gas:												
Distribution { Manhattan.....	369,287											4,375,824
Distribution { Bronx.....	768											78,952
Astoria L. H. & P.....												3,687
New Amsterdam Gas:												
Distribution { Manhattan.....	136,166											1,285,935
Distribution { Queens.....	64,375											522,377
Central Union Gas.....	67,718											848,040
Standard Gas Light:												
Distribution { Manhattan.....	8,724											1,033,911
Distribution { Bronx.....												35,987
N. Y. Mutual Gas Light.....	27,010											896,116
Northern Union Gas.....	65,449											930,474
N. Y. & Queens Gas.....	8,698											657,584
Total { Transmission.....	748,195											10,668,887
BROOKLYN UNION SYSTEM												
Brooklyn Union Gas:												
Transmission.....	59,932											315,985
Distribution.....	414,523	280							10,604			5,098,784
Newtown Gas:												
Transmission.....	393											32,550
Distribution.....	59,234											1,060,216
Flatbush Gas:												
Transmission.....	7,547											28,218
Distribution.....	48,861								7,433			629,783
Woodhaven Gas Light:												
Transmission.....	15,797											24,179
Distribution.....	30,226											499,240
Jamaica Gas Light:												
Transmission.....	6,417											8,133
Distribution.....	37,617											468,609

[illegible]

† Data include Ravenswood tunnel mains as follows: 120 feet of 8-inch, 1,536 feet of 12-inch, and 5,962 feet of 36-inch.

¹ Data include Ravenwood tunnel mains as follows: 120 feet of 8-inch, 1,536 feet of 12-inch, and 1,009 feet of 48-inch; Astoria tunnel mains as follows: 1,009 feet of 48-inch, and 10,313 feet of 72-inch.

Includes 10,313 feet of 72-inch pipe of Astoria tunnel.

TABLE VI. GAS SERVICES: (A) Changes during the year, cost of services added, and status December 31, 1919

COMPANY AND BOROUGH	Number at beginning of year	ADDED WITHIN THE YEAR		COST OF SERVICES ADDED WITHIN THE YEAR			Removed or abandoned within the year	Number at end of year
		Number	Total length in feet (main to meter)	Charged to capital	Charged to consumer	Total		
CONSOLIDATED SYSTEM								
Consolidated Gas (Manhattan).....	67,985	763	N. R.	\$41,232 43	.....	\$41,232 43	1,374	67,374
Astoria L. H. & P. (Queens).....	31,450	816	N. R.	16,878 07	.....	17,886 80	.....	31,486
New Amsterdam Gas.....	20,825	87	N. R.	N. S.	N. S.	N. S.	279	20,641
Manhattan.....	10,625	128	N. R.	N. S.	N. S.	N. S.	108	10,645
Queens.....	16,593	61	N. R.	3,796 70	120 25	3,916 95	37	16,617
Central Union Gas (Bronx).....	16,034	177	N. R.	6,970 27	.....	6,970 27	332	15,879
Standard Gas Light (Manhattan & Bronx).....	17,647	51	N. R.	2,754 46	.....	2,754 46	.....	17,621
N. Y. Mutual Gas Light (Manhattan & Bronx).....	13,180	161	N. R.	5,015 57	703 37	5,718 94	25	13,316
Northern Union Gas (Bronx).....	7,341	297	N. R.	2,807 44	.....	2,807 44	.....	7,638
N. Y. & Queens Gas (Queens).....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	169,293	1,725	—	\$78,848 94	\$3,378 35	\$81,227 29	2,824	168,134
BROOKLYN UNION SYSTEM								
Brooklyn Union Gas (Brooklyn).....	130,818	2,191	.41	\$84,883 99	\$3,805 90	\$88,688 89	993	141,016
Newtown Gas (Queens).....	19,679	698	.45	9,190 49	3,303 30	12,493 79	23	20,244
Flatbush Gas (Brooklyn).....	12,927	307	.45	11,206 46	1,371 60	12,608 06	14	13,220
Woodhaven Gas Light (Queens).....	10,265	890	.45	9,506 46	4,609 25	14,115 95	10	11,135
Jamaica Gas Light (Queens).....	7,844	433	.45	5,533 81	2,097 70	7,631 51	8	8,269
Richmond Hill & Q. C. Gas (Queens).....	3,842	297	.45	3,757 35	1,673 75	5,431 10	2	4,137
Total.....	194,375	4,096	—	\$124,167 80	\$16,861 50	\$141,029 30	1,050	198,021
OTHER COMPANIES								
Kings County Lighting (Brooklyn).....	18,912	1,399	81.342	\$49,060 23	.....	\$49,060 23	13	20,268
Brooklyn Borough Gas (Brooklyn).....	12,806	1,058	37.102	12,774 27	\$20,045 15	32,819 42	102	13,762
N. Y. & Richmond Gas (Richmond).....	12,581	339	22.840	8,476 24	5,903 99	14,380 23	(9)	13,220
Queens Borough G. & E.	15,873	1,148	Cr 4,607 59	.....	\$0,598 53	15,789 14	.....	15,480
Borough of Queens.....	8,192	863	32.519	N. S.	N. S.	N. S.	.....	9,065
Hempstead, Nassau county.....	4,080	285	16.713	N. S.	N. S.	N. S.	.....	4,365
Bronx Gas & Electric (Bronx).....	4,249	77	3.759	1,254 99	561 43	1,816 47	14	4,312
Total.....	61,070	4,061	214.335	\$66,968 34	\$46,907 15	\$113,865 49	129	65,002
Grand total.....	424,678	10,483	—	\$269,978 08	\$66,147 00	\$336,125 08	4,003	431,157

¹ Unless otherwise indicated. ² Made up of 729 removed and 53 "re-connected".
 to repairs of service. The additions are therefore probably net.

³ Average length of services laid.

⁴ All replacements charged

TABLE VI. Gas services: (B) Number, by diameter of pipe, December 31, 1919

COMPANY	Number at close of year	DIAMETER OF PIPE (INCHES)											Un- known
		1	1	1½	2	2½	3	4	5	6	8		
CONSOLIDATED SYSTEM													
Consolidated Gas.....	67,374	27	455	8,290	14,804	13,919	20,076	293	8,281	1,199	2	26	2
Astoria L. H. & P.....	3												
New Amsterdam Gas.....	27,696	1	63	2,475	16,628	7,063	3,697	6	3,148	253		40	3
Manhattan.....	20,641		12	174	8,628	5,115	8,501	5	2,924	243		21	3
Queens.....	10,645		51	71	7,960	1,968	3,852	1	304	30		5	
Central Union Gas.....	15,617		348	2,359	3,593	4,946	3,881	13	870	15		2	
Standard Gas Light.....	15,879				43	1,151	11,244	1	948	54		3	
N. Y. Mutual Gas Light.....	17,021			1,635	5,668	3,762	4,327	111	1,369	116		3	
Northern Union Gas.....	13,316		(6)	124	1,17	890	1,320		420	8			
New York & Queens Gas.....	7,638		246	6,353	358	264	101			2			
Total.....	168,134	28	1,212	18,907	41,061	31,598	34,810	424	15,046	1,676	2	60	5
BROOKLYN UNION SYSTEM													
Brooklyn Union Gas.....	141,016	16	9,639	14,035	79,776	32,096	4,666	15	663	83		19	8
Newtown Gas.....	20,244		11	37	17,878	2,084	194		35	3		3	
Flatbush Gas.....	13,220		87	44	5,720	6,879	461		5	3		1	
Woodhaven Gas Light.....	11,135				5,870	5,136	123		5	1			
Jamaica Gas Light.....	8,269		66	203	4,419	3,505	68		7				
Richmond Hill & Q. C. Gas.....	4,137				2,063	2,022	47						
Total.....	198,021	16	9,803	14,339	115,731	51,722	5,569	15	715	90		23	8
OTHER COMPANIES													
Kings County Lighting.....	20,283			188	7,605	12,027	435		29	4			
Brooklyn Borough Gas.....	13,762		137	66	12,392	513	650						
N. Y. & Richmond Gas.....	13,220			5,907	6,517	477	315						
Queens Borough G. & E.....	13,480		187	1	7,859	8	1,690		9	89			
Borough of Queens.....	9,055		187	1	3,939	8	1,478		1	20			
Hempstead, Nassau county.....	4,365				3,309		142						
Bronx Gas & Electric.....	4,312			1,003	2,853	284	132		40				
Total.....	65,002		324	7,165	36,606	13,309	3,152		71	41			
Grand total.....	431,157	44	11,339	40,411	193,395	96,629	43,521	499	15,832	1,807	2	83	13

¹ In accordance with the Commission's suggestion, this company has rearranged, by sizes, the services installed since 1910, assuming that all services withdrawn since 1910 applied to a prior period.

² Includes 4 pipes whose diameters are reported as being 1½ x 1; 81 pipes 1½ x 1½.

³ Includes 11 pipes whose diameters are reported as being 2 x 1½; 23 pipes 2 x 1½.

⁴ Includes 33 pipes whose diameters are reported as being 3 x 1½; 637 pipes 3 x 2.

⁵ Respondent reports 10,647 of from 1 to 2-inch pipe, number of each diameter not given.

TABLE VII. CONSUMERS' GAS METERS: (A) Number owned, by size, December 31, 1919

COMPANY	ORDINARY METERS											
	SIZE (NUMBER OF LIGHTS)											
	3	5	10	20	30	45	60	80	100	150	200	250
CONSOLIDATED SYSTEM												
Consolidated Gas.....	155,080	184,540	31,212	10,626	4,309	3,257	1,384	.....	1,328	321	267	50
Astoria L. H. & P.....	58,861	43,480	6,466	1,906	878	460	367	.....	317	71	74	26
New Amsterdam Gas.....	33,427	25,543	5,184	1,761	748	437	322	.....	238	64	57	22
Manhattan.....	5,424	17,877	282	1,145	130	78	45	.....	79	7	17	3
Queens.....	22,634	40,582	939	338	220	78	105	.....	77	.....	6	2
Central Union Gas.....	23,890	17,550	4,670	1,142	438	223	136	.....	93	29	33	14
Standard Gas Light.....	26,880	13,780	3,411	1,505	650	248	125	.....	130	34	28	.....
N. Y. Mutual Gas Light.....	2,172	44,444	608	1,343	153	225	101	.....	35	.....	.....	.....
Northern Union Gas.....	1,047	5,945	202	61	226	128	8	.....	15	.....	.....	.....
N. Y. & Queens Gas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	270,554	359,273	46,508	15,921	6,874	4,619	2,226	22	1,995	458	408	91
BROOKLYN UNION SYSTEM												
Brooklyn Union Gas.....	26,642	414,295	8,730	3,616	2,259	1,415	715	.....	702	308	151	32
Newtown Gas.....	2,272	47,235	817	183	246	80	52	.....	54	9	16	3
Flatbush Gas.....	1,436	30,163	506	236	352	332	80	.....	26	7	.....	.....
Woodhaven Gas Light.....	1,284	14,747	97	181	72	30	11	.....	13	2	.....	.....
Jamaica Gas Light.....	188	9,721	125	125	90	34	27	.....	18	3	.....	.....
Richmond Hill & Q. C. Gas.....	42	5,676	57	38	45	16	8	.....	4	1	.....	.....
Total.....	30,864	521,837	10,341	4,379	3,064	1,927	893	7	817	330	170	35
OTHER COMPANIES												
Kings County Lighting.....	3,278	34,534	257	543	571	57	32	.....	23	7	3	.....
Brooklyn Borough Gas.....	291	14,293	463	190	401	73	2	.....	4	5	4	.....
N. Y. & Richmond Gas.....	853	11,292	1,026	117	197	171	27	.....	25	1	.....	.....
Queens Borough G. & E.....	477	14,138	267	265	167	166	16	.....	17	15	.....	.....
Borough of Queens.....	457	9,712	206	255	144	113	11	.....	14	11	.....	.....
Hempstead, Nassau county.....	20	4,420	55	38	13	42	4	.....	3	2	.....	.....
Bronx Gas & Electric.....	3,494	5,352	95	34	15	18	12	.....	6	.....	.....	.....
Total.....	8,393	79,543	2,102	1,477	1,241	474	88	8	75	26	7	1
Grand total.....	309,811	960,653	58,951	21,777	11,179	7,020	3,207	37	2,897	814	585	127

1 Includes 3 80-A light meters.

TABLE VII. Consumers' gas meters: (A) Number owned, by size, December 31, 1919 — Concluded

COMPANY	ORDINARY METERS						PREPAYMENT METERS				Grand total
	SIZE (NUMBER OF LIGHTS)						Total	SIZE (NUMBER OF LIGHTS)			Total
	300	400	500	600	800	1,000 or more		3	5	10	
CONSOLIDATED SYSTEM											
Consolidated Gas.....	163	.....	.....	.....	.....	.....	392,539	130,614	37,709	.....	168,323
Astoria L. H. & P.....	.....	.....	.....	.....	.....	.....	81,916	19,456	4,099	.....	55,555
New Amsterdam Gas.....	80	.....	.....	.....	.....	.....	57,829	17,806	1,949	.....	30,754
New Manhattan.....	36	.....	.....	.....	.....	.....	73,085	11,932	30,013	.....	41,015
Queens.....	44	.....	.....	.....	.....	.....	48,232	14,027	3,030	.....	1,057
Central Union Gas.....	14	.....	.....	.....	.....	.....	48,842	14,394	1,836	.....	28,000
Standard Gas Light.....	26	.....	.....	.....	.....	.....	7,634	.....	.....	.....	.....
N. Y. Mutual Gas Light.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Northern Union Gas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
N. Y. & Queens Gas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	284	1	1	1	1	1	709,236	191,406	94,385	10	285,801
BROOKLYN UNION SYSTEM											
Brooklyn Union Gas.....	48	.....	.....	.....	.....	.....	458,930	20,243	228	.....	20,477
Newtown Gas.....	1	.....	.....	.....	.....	.....	33,968	324	35	.....	559
Flatbush Gas.....	.....	.....	.....	.....	.....	.....	33,161	286	91	.....	357
Woodhaven Gas Light.....	.....	.....	.....	.....	.....	.....	18,337	462	57	.....	309
Jamaica Gas Light.....	.....	.....	.....	.....	.....	.....	10,331	411	8	.....	419
Richmond Hill & Q. C. Gas.....	.....	.....	.....	.....	.....	.....	5,887	160	37	.....	197
Total.....	40	1	1	1	1	1	574,714	22,156	456	6	22,618
OTHER COMPANIES											
Kings County Lighting.....	1	.....	.....	.....	.....	.....	39,306	.....	.....	.....	39,306
Brooklyn Borough Gas.....	.....	.....	.....	.....	.....	.....	19,300	.....	.....	.....	19,300
N. Y. & Richmond Gas.....	4	.....	.....	.....	.....	.....	13,702	489	2,699	.....	3,254
Queens Borough G. & E.....	.....	.....	.....	.....	.....	.....	16,700	.....	5,899	.....	6,861
Borough of Queens.....	.....	.....	.....	.....	.....	.....	10,825	.....	.....	.....	.....
Hempstead, Nassau county.....	.....	.....	.....	.....	.....	.....	4,867	.....	126	.....	126
Bronx Gas & Electric.....	2	.....	.....	.....	.....	.....	9,029	.....	109	.....	109
Total.....	7	1	1	1	1	1	193,457	1,044	8,303	3	9,350
Grand total.....	340	1	1	1	1	1	1,137,747	214,606	103,144	19	317,769

¹ N. Y. & Richmond total includes 851 meters not classified by lights, as follows: 661 No. 1, 1 No. 2, 162 No. 3, 13 No. 5 Sprague; 6 No. 0, 6 No. 1, 1 No. 4 Emco; 1 No. 1 Pittsburgh.

² A 6-ft. meter with a capacity of 21,750 cu.ft. per hour.

TABLE VII Consumers' gas meters: (B) Not increase in number owned, 1919

COMPANY	ORDINARY METERS												PREPAYMENT METERS			Grand total	
	SIZE (NUMBER OF LEAKS)												SIZE (NUMBER OF LEAKS)				
	3	5	10	20	30	45	60	80	100	150	200	250	300	Total	3		5	Total
CONSOLIDATED SYSTEM																	
Consolidated Gas.....	D 1,629	7,587	D 101	D 39	195	D 6	174	...	D 4	30	...	...	...	6,207	D 369	1,909	1,600
New Amsterdam Gas.....	D 444	D 141	107	10	139	D 2	61	...	27	9	...	...	D 1	D 348	D 54	199	D 197
Manhattan.....	D 544	D 138	87	5	117	D 2	56	...	26	4	...	...	...	D 388	D 54	199	D 243
Queens.....	D 93	D 3	20	5	15	...	5	...	1	...	...	...	...	46	...	...	145
Central Union Gas.....	D 156	53	37	5	25	...	3	...	2	...	...	...	...	D 9	D 6	D 9	15
Standard Gas Light.....	D 156	756	89	19	53	D 1	11	...	3	...	...	...	...	774	D 35	D 8	D 43
N. Y. Mutual Gas Light.....	D 1,246	861	95	50	71	22	21	...	7	D 1	...	3	...	D 117	D 4	D 4	731
Northern Union Gas.....	D 22	D 1	...	33	131	...	9	...	...	2	...	...	...	149	D 23	D 20	D 13
N. Y. & Queens Gas.....	23	419	...	...	58	3	1	...	...	...	...	...	...	504	D 23	D 20	D 43
Total.....	D 3,648	9,513	225	70	665	16	290	...	32	43	...	...	2	7,199	D 498	2,131	1,633
BROOKLYN UNION SYSTEM																	
Brooklyn Union Gas.....	D 9,600	26,697	513	11	330	D 36	25	D 1	D 16	85	D 1	2	...	18,011	D 964	199	D 865
Newtown Gas.....	D 482	893	6	8	48	D 4	...	...	3	...	...	D 3	...	471	12	D 1	11
Flatbush Gas.....	D 164	746	49	D 5	45	D 17	D 6	...	...	3	1	...	...	652	D 28	3	D 25
Woodhaven Gas Light.....	D 91	759	14	24	11	D 2	D 1	...	...	...	...	...	...	714	D 8	...	D 8
Jamaica Gas Light.....	D 69	590	1	1	12	D 4	...	...	...	1	...	...	...	532	...	...	4
Richmond Hill & Q. C. Gas.....	D 99	510	5	D 2	6	...	...	...	...	...	...	...	...	419	D 6	...	D 6
Total.....	D 10,505	30,195	588	37	451	D 59	14	D 1	D 13	89	2	D 1	2	20,799	D 990	101	D 889
OTHER COMPANIES																	
Kings County Lighting.....	D 2	1,092	43	176	306	2	4	...	3	2	...	...	...	1,626	...	...	1,626
Brooklyn Borough Gas.....	D 67	1,638	73	116	58	...	...	...	D 1	...	...	...	...	1,829	...	...	1,829
N. Y. & Richmond Gas.....	D 9	421	141	...	36	5	...	...	...	...	...	...	...	611	D 14	D 297	D 311
Queens Borough G. & E.....	...	271	44	...	...	...	...	...	...	...	...	...	...	297	D 27	D 87	D 297
Borough of Queens.....	...	D 183	35	D 1	...	D 1	...	...	...	...	...	...	...	D 106	D 15	D 15	D 15
Hempstead, Nassau co.....	D 34	414	9	D 1	7	1	4	...	...	...	...	...	...	398	D 12	D 12	D 121
Bronx Gas & Electric.....	D 4	D 2	D 1	D 1	2	3	...	...	...	...	...	...	...	1	...	...	386
Total.....	D 54	3,370	300	291	429	10	8	...	3	2	...	...	...	4,359	D 14	D 325	D 339
Grand total.....	D 14,207	43,078	1,114	398	1,645	D 33	302	D 1	22	134	2	D 1	4	32,357	D 1,502	1,907	405

1 Includes meters bought, found, lost, and sold, changes in capacity, and conversions of prepayment meters to regular and vice versa.

2 Includes 3 10-light prepayment meters.

3 Includes 3 30-A meters included only in total last year.

TABLE VII. Consumers' gas meters: (C) Disposition at end of 1919

COMPANY	IN CONSUMERS' SERVICE				In company service	IN SHOP		IN STOCK		Total
	Set but locked	Active	TOTAL			Ordinary	Pre-payment	Ordinary	Pre-payment	
			Ordinary	Pre-payment						
CONSOLIDATED SYSTEM										
Consolidated Gas.....	25,466	504,763	374,460	155,769	127	15,141	2,811	901	560,862	
Astoria L. H. & P.....	10,100	100,568	88,371	37,687	17	(3)	5,628	1,668	116,473	
New Amsterdam Gas.....	9,811	75,557	65,631	19,737	7	(3)	2,191	1,017	88,583	
Manhattan.....	289	24,701	22,740	2,250	10	(3)	1,337	551	26,888	
Queens.....	1,881	109,997	71,940	39,938	24	(3)	2,021	1,840	116,763	
Central Union Gas.....	1,696	60,334	45,825	16,205	13	2,161	233	76	65,289	
Standard Gas Light.....	5,175	45,080	45,090	5,165	17	1,329	410	149	52,329	
N. Y. Mutual Gas Light.....	4,448	70,633	46,984	24,097	13	1,390	757	1,146	74,085	
Northern Union Gas.....	263	10,357	7,443	3,177	12	90	89	160	11,235	
N. Y. & Queens Gas.....										
Total.....	45,029	901,425	680,116	266,338	223	19,111	9,790	5,840	995,037	
BROOKLYN UNION SYSTEM										
Brooklyn Union Gas.....	14,228	450,164	445,580	18,812	151	4,021	9,184	1,239	479,407	
Newtown Gas.....	614	49,743	49,781	576	6	301	880	51	51,627	
Flatbush Gas.....	557	31,993	32,316	234	6	75	764	119	33,518	
Woodhaven Gas Light.....	210	15,305	15,164	351		88	185	148	15,948	
Jamaica Gas Light.....	268	10,172	10,112	328	9	41	169	73	10,750	
Richmond Hill & Q. C. Gas.....	86	5,682	5,668	100	3	140	76	92	6,084	
Total.....	15,963	563,059	558,621	20,401	175	4,666	11,258	1,722	597,332	
OTHER COMPANIES										
Kings County Lighting.....	601	37,942	38,543	2,805	19	(3)	744		39,306	
Brooklyn Borough Gas.....	1,987	16,221	15,403	6,403	7	590	449		19,254	
N. Y. & Richmond Gas.....	433	18,348	13,378	5,403	9	315	458		19,563	
Queens Borough G. & E.....	6,701	9,405	14,864	290	8		628	16	16,666	
Borough of Queens.....	5,405	4,995	10,289	111	6		528	16	10,949	
Hempstead, Nassau county.....	296	4,408	4,595	109					4,706	
Bronx Gas & Electric.....	174	8,345	8,519		6		504		9,029	
Total.....	8,896	90,259	90,727	8,428	49	905	1,776	15	102,807	
Grand total.....	69,888	1,554,743	1,329,464	295,167	447	24,682	22,824	7,577	1,695,176	

¹ Ordinary except as specified.² In the returns of the New Amsterdam, Kings County Lighting, and the Central Union, "In shop" and "In stock" are combined. They are here entered under "In stock."³ Includes 4 prepayment.⁴ Includes 6 prepayment.

TABLE VIII. PRODUCTION OF GAS (M CU. FT.), BY COMPANIES AND STATIONS, 1919: (A) Make and send-out during the year

COMPANY AND STATION	GAS MADE			Gas sent out during year ¹	Candle power (city test corrected)
	M cu. ft. registered	Average temperature	M cu. ft. corrected		
CONSOLIDATED SYSTEM					
Consolidated Gas.....	7,457,518	—	7,321,664	7,319,160	\$8.18
14th street and East river (coal gas).....	1,479	48°	1,530	1,450,504	22.64
42d street and North river (coal gas).....	1,837	60°	1,837	1,131,452	22.15
21st street and East river (water gas).....	6,108,964	81°	5,916,775	1,277,246	22.65
99th street and East river (water gas).....	1,345,338	78°	1,301,522	1,301,958	22.21
Astoria L. H. & P., Astoria.....	11,940,478	—	11,093,887	11,093,004	\$8.74
Coal gas.....	4,622,733	83°	4,438,204	N. S.	14.37
Water gas.....	7,317,739	100°	6,655,663	N. S.	25.72
New Amsterdam Gas, L. I. City (water gas).....	6,544,205	78°	6,230,168	6,229,027	22.23
Central Union Gas, 138th street and East river.....	5,566,563	—	5,451,475	5,451,670	\$8.64
Coal gas.....	887,071	83°	808,945	N. S.	11.50
Water gas.....	2,729,322	84°	2,642,530	N. S.	28.07
Standard Gas Light, 115th street and East river (water gas).....	2,632,000	77°	2,514,796	2,514,796	22.24
N. Y. Mutual Gas Light, 11th street and Avenue D (water gas).....	3,387,573	68°	3,316,068	3,315,161	22.12
N. Y. & Queens Gas, Flushing (water gas).....	N. R.	N. R.	380,086	380,080	22.60
Total.....	—	—	34,208,124	34,203,098	—
BROOKLYN UNION SYSTEM					
Brooklyn Union Gas (water gas):					
5th and Hoyt streets (Citizens).....	2,341,546	79°	2,282,177	N. S.	21.09
Nevins and De Graw streets (Fulton).....	2,637,789	78°	2,566,029	N. S.	18.64
Kent avenue and Cross street (Nassau).....	4,382,226	80°	4,156,438	N. S.	22.43
Foot North 12th street (Williamsburg).....	5,059,996	83°	4,778,719	N. S.	19.05
Maspeth and Porter avenues (Equity).....	644,568	79°	613,131	N. S.	22.91
12th street and Gowanus canal (Metropolitan).....	4,914,264	88°	4,532,737	N. S.	18.91
Total.....	19,980,389	—	18,928,231	18,929,989	19.42
OTHER COMPANIES					
Kings County Lighting, 55th street and 1st avenue, Brooklyn (water gas).....	(⁶)	(⁶)	1,566,628	1,566,628	16.12
Brooklyn Borough Gas, W. 12th street, Coney Island (water gas).....	730,610	N. R.	682,766	680,890	18.93
N. Y. & Richmond Gas, Clifton (water gas).....	771,088	112°	631,664	631,516	17.49

Queens Borough G. & E., Rockaway Beach (water gas).....	568,249	86°	537,887	537,083	22.86
Bronx Gas & Electric, Blackrock and Zerega avenues (water gas).....	257,730	91°	236,877	236,683	23.06
Total.....	—	—	3,645,322	3,642,698	—
Grand total.....	—	—	56,781,687	56,775,786	—

NOTE. — Companies omitted from the table produce no gas.

1 Send-out, as used here, conforms, on company basis, with production, that is, figures include all gas used or lost at station and works, and gas received for distribution by one station from other stations of the same company, and excludes gas sent to other stations of the same company and gas received from other companies for distribution. See note 2 and Table XII.

2 The 21st street and East river station sent 4,639,172 M cu.ft. of water gas to other consolidated stations, from which it was in turn sent to distribution mains as follows: 14th street and East river, 4,507,843 M cu.ft.; 42d street and North river, 131,629 M cu.ft.

3 Station test; findings of city test not reported by respondent.

4 Station test corrected to 60°.

5 Meter registers at fixed temperature.

OTHER COMPANIES

Kings County Lighting.....	9,124	Dec. 19	2,809	July 5	4,292	9,203	Dec. 19	2,808	July 5	4,000	5,048	4,292
Brooklyn Borough Gas.....	2,054	Dec. 19	1,188	Feb. 16	1,870	2,857	Dec. 19	1,326	Mar. 17	2,382	1,941	1,845
N. Y. & Richmond Gas.....	2,612	Dec. 20	1,185	Mar. 21	1,731	2,608	Dec. 19	1,292	July 5	1,637	2,077	1,730
Queens Borough G. & E.....	3,206	Aug. 9	489	Mar. 12	1,445	2,938	Aug. 20	740	Feb. 17	2,475	854	1,444
Brown Gas & Electric.....	9,940	Dec. 24	438	Sept. 1	649	9,939	Dec. 24	461	April 16	661	761	649
Total.....	—	—	—	—	9,987	—	—	—	—	—	—	9,980
Grand total.....	—	—	—	—	155,566	—	—	—	—	—	—	155,550

¹ See general note and note 1, Div. A.

² Respondent reports 24-hour make instead of 24-hour send-out.

³ As the 14th street and 42d street coal gas plants were operated only a few days, conditions were not normal.

⁴ Reported as 383, which is probably the figure for days of actual operation.

⁵ Reported as 387, which is probably the figure for days of actual operation.

⁶ Reported as 3,576, which is probably the figure for days of actual operation.

⁷ The maximum make for the system, exclusive of N. Y. & Queens, was 104,462 M. cu. ft. on Dec. 18, 1919, and was distributed by companies (in M. cu. ft.) as follows: Consolidated, 37,568 (21st street station, 31,753, 99th street station, 5,805); Astoria, 48,466; New Amsterdam, 34,496; Central Union, 12,156; Standard, 11,761; N. Y. Mutual, 20,035. The maximum send-out for the system, exclusive of N. Y. & Queens, was 190,327 M. cu. ft. registered on Dec. 18, 1919, and was distributed by companies (in M. cu. ft.) as follows: Consolidated, 37,157; Astoria, 48,398; New Amsterdam, 33,043; Central Union, 13,016; Standard, 10,794; N. Y. Mutual, 17,919.

TABLE VIII. Production of gas (M cu. ft.), by companies and stations, 1919: (C) Production ratios

COMPANY AND STATION	24-hour capacity of generators or retorts	RATIOS (PER CENT)					SEND-OUT ¹ TO CAPACITY	
		Average capacity	MAXIMUM AND MINIMUM MAKE TO CAPACITY		Average to maximum send-out	Minimum day		
			Maximum day	Minimum day				Maximum day
CONSOLIDATED SYSTEM								
Consolidated Gas	45,500	45.48	86.34	16.05	53.83		85.48	36.41
14th street and East river (coal gas) ²	5,000	0.06	13.68	1.68	56.20		(C)	(C)
21st street and North river (coal gas) ²	4,500	0.11	9.71	5.56	7.96		(C)	(C)
42d street and East river (water gas)	28,500	56.86	111.41	18.51	40.41		(C)	(C)
99th street and East river (water gas)	5,500	64.84	122.00	26.71	36.31		173.64	0.20
Astoria L., H. & P., Astoria.	50,000	60.73	92.33	56.86	62.80		86.80	34.56
Coal gas.	30,000	60.50	92.35	40.40				
Water gas.	30,000	47.76	104.73	23.70				
New Amsterdam Gas, L. I. City (water gas)	36,000	47.41	76.79	22.12	51.65		91.79	24.27
Central Union Gas, 138th street and East river.	17,800	50.44	78.34	45.76				
Coal gas.	3,800	58.32	78.34	45.76				
Water gas.	8,000	90.80	133.65	51.45				
Standard Gas Light, 115th street and East river (water gas)	10,500	65.62	115.05	26.22	48.01		78.82	18.30
N. Y. Mutual Gas Light, 11th street and Avenue D (water gas)	24,000	37.85	83.43	19.42	61.31		61.75	20.80
N. Y. & Queens Gas, Flushing (water gas)	2,750	37.85	63.56	22.66				
Total.	* 178,550	52.49	93.09	—	57.84		90.74	—
BROOKLYN UNION SYSTEM								
Brooklyn Union Gas (water gas):								
5th and Hoyt streets.	8,500	73.56	110.59	40.26	58.13			
Nevins and De Graw streets.	10,500	66.95	122.18	38.20				
Kent avenue and Cross street.	18,500	61.54	103.25	32.62				
Foot North 12th street.	24,000	54.55	108.55	92.38			106.21	33.80
Maspeth and Porter avenues.	2,500	67.20	125.94	39.40				
12th street and Gowanus canal.	20,000	62.09	100.90	28.81				
Total.	84,000	61.74	102.09	34.02	58.13		106.21	33.80
OTHER COMPANIES ⁴								
Kings County Lighting, 56th street and First avenue.	9,100	47.16	100.37	30.87	46.14		102.23	30.84
Brooklyn Borough Gas, West 12th street, Coney Island.	3,600	51.94	84.83	32.94	65.23		79.36	36.83
N. Y. & Richmond Gas, Clifton	* 2,750	46.16	69.65	31.07	66.33		69.56	34.45
Queens Borough G. & E., Rockaway Beach.	5,120	28.22	62.62	9.56	49.15		57.38	14.45
Bronx Gas & Electric, Blackrock and Zerega avenues.	2,200	29.23	43.18	19.91	69.12		42.68	20.95
Total.	* 23,770	41.99	—	—	—		—	—
Grand total.	* 286,320	54.33	—	—	—		—	—

¹ See general note, and note 1, Div. A. ² As the 14th street and 42d street coal gas plants were operated only a few days, conditions were not normal.

³ Unused plants of Northern Union (460 M) and of N. Y. & Richmond (500 M) not included. ⁴ Manufacture water gas only.

TABLE IX. GAS STATION PERFORMANCE RATIOS, 1919: (A) Coal-gas generation

COMPANY AND STATION	Uses of Retorts — Averages				Gas Yield			Coke Used under Retorts			
	Number of retorts in action ¹	Charge per retort (lbs.) ¹	Period of carbonisation (hrs.) ¹	Make (cu. ft.) per retort per day ¹	Coal carbonized (lbs.)	Quantity (M cu.ft.)	Cu.ft. per pound of coal	Pounds of coal per M cu.ft. of gas	Quality used (lbs.)	Per cent of amount recovered	Pounds per ton of coal carbonised
Consolidated Gas	78	240	—	4,904	818,985	5,367	4.14	241.6	1,086,045	188.47	2,524
14th street and East river ²	59	245	4	6,248	421,123	1,530	3.63	275.2	588,143	208.56	2,793
42d street and North river ²	621	1,155	6-13 ¹	19,606	936,537.571	1,837	4.69	213.3	437,902	166.88	2,235
Astoria L., H. & P.	114	1,306	8	19,530	160,843.200	4,438.945	4.74	211.0	97,224.270	14.99	208
Central Union Gas	—	—	—	—	1,098,193.756	5,250.516	5.03	198.8	21,275.350	19.75	265
Total	—	—	—	—	—	—	4.78	209.2	119,626,665	15.79	218

TABLE IX. Gas station performance ratios, 1919: (A) Coal-gas generation — Concluded

COMPANY AND STATION	By-products Recovered									
	COKE		CARBON		TAR		AMMONIA — AMY- DROUS EQUIVALENT		PURIFICATION	
	Tons (2,000 lbs.)	Pounds per ton of coal carbonised	Pounds	Pounds per ton of coal carbonised	Gallons	Gallons per ton of coal carbonised	Pounds	Pounds per ton of coal carbonised	Bushels of gas per ton of coal carbonised	Cu. ft. of gas per bushel
Consolidated Gas	272	1,339	—	—	660	1.35	180	.44	—	—
14th street and East river ²	141	1,339	—	—	550	2.81	180	.92	—	—
42d street and North river ²	324,312	1,335	15	5,354,953	550	11.44	2,394,098	5.09	110.947	40,003
Astoria L. H. & P.	53,854	1,339	31	862,154	862,154	10.72	377,729	4.70	11,001	73,534
Central Union Gas.	—	—	—	—	—	—	—	—	—	—
Total	378,438	1,378	18	6,217,657	1,617,657	11.32	2,762,007	5.03	121,948	43,055

NOTE. — Included under gallons of gas oil used, in part B of this table, is oil used in enriching coal gas as follows: Astoria, 3,484,562 gallons (estimated) for enriching 2,497,894 M cu. ft.; New Amsterdam, 3,300,094 gallons for enriching 1,940,310 M cu. ft. of the Astoria's coal gas; and Central Union, 1,677,213 gallons (estimated). In addition, the Consolidated Gas used 3,400 gallons for enriching its coal gas.

¹ As reported by companies. Data upon which averages are based are not available.

² As the 14th street and 42d street coal gas plants were only operating for a short period, conditions were not normal, the operating results being not normal for this period.

³ Evidently for days of actual operation.

TABLE IX. Gas station performance ratios, 1919: (B) Water-gas generation

COMPANY AND STATION	Average number of generators in use	GENERATOR FUEL			GAS OIL					PURIFICATION				
		Coal (lbs.)	Coke (lbs.)	Pounds per M made	Gallons used	Gallons used per M made	Corrected candle-power as manufactured	Candles per gallon	TAR YIELD		Bushels of oxide used	Cuft. of gas per bu.	M cu ft. gas made (water gas)	
									Quantity (gals.)	Per 100 gallons of oil				
CONSOLIDATED SYSTEM														
Consolidated Gas	—	161,995,590	78,795,095	52.96	89,486,578	4.68	25.89	4.20	5,616,590	19.18	44,608	161,816	7,818,997	
21st street and East river	5.93	N. S.	N. S.	33.50	24,392,892	4.12	23.62	5.50	N. S.	19.43	34,988	170,571	5,910,775	
99th street and East river	1.48	N. S.	N. S.	33.74	5,093,686	3.91	23.53	5.68	N. S.	18.01	9,097	131,302	1,301,552	
Astoria L. E. & P.	5.90	5,004,810	235,396,066	36.12	31,613,222	4.75	23.72	5.41	5,702,944	18.04	66,527	190,090	6,686,085	
New Amsterdam Gas	8	183,311,456	43,328,756	33.17	29,630,178	4.75	23.46	4.68	5,486,219	18.42	31,151	194,527	6,230,188	
Central Union Gas	4	23,889,346	64,462,820	34.18	12,657,821	4.75	23.07	5.91	2,384,233	18.83	27,376	194,527	2,942,580	
Standard Gas Light	3	33,477,048	48,156,860	32.46	10,101,266	4.02	25.39	5.53	2,184,351	21.53	20,500	123,672	2,514,736	
N. Y. Mutual Gas Light	3.70	61,547,824	47,463,967	32.88	14,360,094	4.33	24.26	5.11	2,136,763	14.88	62,000	92,068	3,316,086	
N. Y. & Queens Gas	1	13,147,400	.....	34.96	1,590,785	4.19	23.74	5.39	266,046	15.72	15,573	24,407	380,086
Total	—	444,352,478	517,822,662	33.91	129,329,634	4.47	—	—	23,747,118	18.36	268,765	107,743	28,957,618	
BROOKLYN UNION SYSTEM														
Brooklyn Union Gas:	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Citizens	3	N. S.	N. S.	31.20	9,089,540	3.97	23.41	5.31	N. S.	15.6	14,000	183,013	2,282,177	
Fulton	4	N. S.	N. S.	32.63	10,344,360	4.03	22.48	4.63	N. S.	15.0	14,515	176,785	2,566,029	
Nassau	5	N. S.	N. S.	31.49	16,393,195	3.94	22.43	5.69	N. S.	16.3	22,263	179,075	4,155,438	
Williamsburgh	7	N. S.	N. S.	31.35	19,048,499	3.99	23.14	4.77	N. S.	14.1	36,580	184,309	4,778,719	
Equity	1	N. S.	N. S.	29.67	2,416,951	3.94	22.91	5.81	N. S.	14.5	9,400	95,227	613,131	
Metropolitan	5	N. S.	N. S.	32.20	17,994,964	3.97	22.43	4.76	N. S.	18.3	49,542	91,493	4,532,787	
Total	—	573,001,251	26,703,197	31.68	76,267,509	3.96	22.80	4.88	11,938,426	15.9	146,242	129,431	18,928,231	
OTHER COMPANIES														
King County Lighting	5	50,609,868	.....	32.30	5,381,478	3.44	17.54	4.69	765,312	14.24	8,000	195,829	1,566,628
Brooklyn Borough Gas	1	22,081,300	.....	32.31	3,671,922	3.91	21.22	4.84	407,339	15.25	N. R.	—	682,766
N. Y. & Richmond Gas	2	23,706,208	.....	37.63	2,351,522	3.56	20.11	4.91	307,150	13.64	N. R.	—	631,664

Queens Borough G. & E.	1	17,660,587	.....	33,491	2,115,331	4.01	18,22,39	5.58	194,426	9.19	.....	527,587
Bronx Gas & Electric.	1	6,087,000	1,418,000	34.24	1,098,035	4.64	28.68	4.97	17,99,900	17.9.10	.....	236,677
Total.	—	120,732,984	1,418,000	33.51	13,518,288	3.71	—	—	1,774,127	13.12	—	3,645,322
Grand total.	—	1,158,086,090	545,743,859	33.06	1218,115,431	4.23	—	—	37,479,671	17.18	—	51,531,171

¹ Reported by companies and merely descriptive.

² Ratio based on candle-power divided by gallons of oil per M cu.ft. made, candle-power being corrected city tests unless otherwise indicated.

³ In addition, 3,400 gallons were used in enriching coal gas.

⁴ Based on station test.

⁵ As reported by respondent; data upon which averages are based are not available.

⁶ Includes gas oil (estimated 3,484,562 gallons) used by respondent in enriching 2,497,894 M cu.ft. of its own coal gas, allowing one gallon of oil to raise 1,000 cu.ft. 6 candle-power. In addition, the New Amsterdam used 3,506,194 gallons in enriching 1,940,310 M cu.ft. of the Astoria's coal gas.

⁷ In addition, 5,354,953 gallons of coal gas tar were produced by the Astoria, and 650,886 gallons of water gas tar by the New Amsterdam in enriching coal gas for the Astoria.

⁸ Includes oil used for Astoria. See note 6.

⁹ Includes tar produced in enriching Astoria's gas. See note 7.

¹⁰ Includes gas oil (estimated 1,677,213 gallons) used in enriching respondent's coal gas, allowing one gallon of oil to raise 1,000 cu.ft. 6 candle-power. See note 10.

¹¹ In addition, 862,154 gallons of coal gas tar were produced. See note 10.

¹² Represents sum of tar used and sold; respondent's report for tar made apparently erroneous.

¹³ See notes 3, 6 and 10.

¹⁴ Includes 5,591 gallons used under boilers.

¹⁵ Aggregate of tar sold and that used under boilers.

¹⁶ City test.

¹⁷ Represents sum of tar used and sold; respondent fails to report tar made.

TABLE IX. Gas station performance ratios, 1919: (C) Boilers and boiler fuel

COMPANY AND STATION	Average number of boilers in use 1	BOILER FUEL						TOTAL
		SOLID FUEL USED (POUNDS)			TAR USED		Pounds	
		Coal	Coke	Total	Gallons	Equivalent pounds (estimated) 2		
CONSOLIDATED SYSTEM								
Consolidated gas.....	2.00	21,205,027	19,038,800	40,243,827	4,611,536	38,627,712	78,771,539	
14th street and East river (coal gas).....	2.00	N. S.	N. S.	56,000	.....	.....	56,000
42d street and North river (coal gas).....	2.00	N. S.	N. S.	30,000	.....	.....	30,000
21st street and East river.....	4.81	N. S.	N. S.	30,719,025	3,944,004	32,952,905	63,671,930	
99th street and East river.....	2.83	N. S.	N. S.	9,388,802	667,242	5,574,807	14,963,609	
Astoria L. H. & P. ....	.....	5,796,553	50,803,000	54,604,553	5,971,331	55,195,859	87,793,899
Coal gas.....	2.67	N. S.	N. S.	39,731,435	.....	.....	39,731,435
Water gas.....	5.53	N. S.	N. S.	14,873,118	3,972,931	33,193,839	48,096,957	
New Amsterdam.....	4.00	31,690,230	2,576,632	34,256,862	4,064,261	33,956,901	68,213,763	
Central Union Gas 4.....	3.50	3,387,261	14,891,950	18,279,211	2,026,532	16,931,675	35,213,886	
Standard Gas Light.....	.....	4,084,573	5,306,053	9,390,626	1,526,423	12,933,284	22,143,890
N. Y. Mutual Gas Light.....	.....	18,890,814	.....	18,890,814	1,780,000	14,704,800	33,585,614
N. Y. & Queens Gas.....	2	6,082,186	.....	6,082,186	266,006	2,222,480	8,304,666
Total.....	—	89,116,644	92,621,435	181,738,079	18,227,489	152,290,671	334,028,750	
BROOKLYN UNION SYSTEM								
Brooklyn Union Gas:	.....	N. S.	N. S.	19,085,020	1,408,620	11,769,020	30,854,040
Citizens.....	4	N. S.	N. S.	20,929,559	1,558,516	13,021,401	33,950,960	
Fulton.....	4	N. S.	N. S.	18,714,280	2,592,430	21,659,753	40,374,033	
Nassau.....	4	N. S.	N. S.	33,527,358	2,620,201	21,891,779	58,719,137	
Williamsburgh.....	2	N. S.	N. S.	8,658,600	347,994	2,907,239	9,656,839	
Equity.....	4	N. S.	N. S.	11,143,800	2,583,745	21,887,190	32,730,990	
Metropolitan.....	.....	108,465,481	1,893,136	110,358,617	11,111,476	92,636,382	203,194,999
Total.....	—	.....	.....	.....	.....	.....	.....

OVERSEA COMPANIES									
6	29,896,208	.....	29,896,208	749,367	6,260,061	35,657,169	22.76	
3	6,369,340	.....	6,406	273,431	2,294,516	8,660,352	12.68	
2	12,828,925	.....	12,828,925	.....	.....	12,828,925	20.31
2	8,645,790	.....	8,645,790	*180,883	1,511,278	10,157,048	19.25	
1	3,550,000	.....	3,550,000	*99,573	831,932	4,381,932	18.51	
Total.....		6,406	60,796,769	1,303,254	10,898,687	71,685,446	19.67		
Grand total.....		*94,521,087	352,893,455	30,642,219	259,015,740	608,909,195	10.72		

NOTE.—Water gas manufacture unless otherwise indicated.

NOTE.— Water gas manufacture unless otherwise reported by companies and merely descriptive.

*Based on 8.355 pounds to the gallon.

In addition, this company used at its 58th street station a boiler and 349.11 short tons of solid fuel.

Central Union manufactures both coal and water gas

* Exclusive of 567,530 pounds used by the Northern Union at holder stations.

* It is assumed that all tar consumed under boilers was used in gas department.

TABLE X. PRODUCTION EXPENSES, BY COMPANIES AND STATIONS, 1919

COMPANY AND STATION	LABOR		MATERIALS		REPAIRS		OTHERS		RESIDUALS PRODUCED — Cr.		NET TOTAL	
	Amount	Cents per M produced	Amount	Cents per M produced	Amount	Cents per M produced	Amount	Cents per M produced	Amount	Cents per M produced	Amount	Cents per M produced
CONSOLIDATED SYSTEM												
Consolidated Gas	\$805,696 60	8.84	\$3,143,836 65	43.55	\$217,953 41	5.08	\$263,857 90	3.65	\$255,083 74	3.45	\$3,595,745 83	49.79
421st street (coal gas)	6,431 80	420.38	3,083 11	200.53	17,783 44	1,102.97	40,009 91	2,615.03	799 00	53.22	64,504 35	4,246.69
21st street (coal gas)	3,069 92	167.12	2,816 18	153.30	7,741 90	421.45	16,321 48	915.70	758 44	41.29	29,801 13	1,616.28
90th street (water gas)	155,971 05	2.64	2,594,450 72	43.85	154,880 89	2.61	168,688 91	2.85	195,889 70	3.31	2,877,801 78	48.64
Astoria L. H. & P.	40,123 74	3.08	5,433,501 64	41.76	37,837 09	5.77	37,867 60	2.91	37,581 51	3.89	6,031,748 56	47.77
Coal gas	604,683 76	5.45	6,086,769 40	54.86	640,770 62	6.77	\$151,446 39	1.91	\$459,848 48	41.99	5,023,650 89	46.00
Water gas	392,189 40	8.64	3,102,764 59	69.91	487,316 17	10.98	\$60,701 97	3.41	2,190,323 12	49.35	1,943,376 46	43.79
New Amsterdam Gas	212,513 36	3.19	2,983,094 81	44.82	153,454 45	2.31	71,246 99	1.14	228,043 61	3.66	3,160,154 23	47.48
Central Union Gas	209,839 58	3.37	2,788,389 44	44.76	181,556 55	2.91	66,198 77	1.89	466,833 68	15.53	3,023,978 95	48.52
Water gas	180,141 86	6.83	1,748,099 57	60.61	176,319 69	5.11	66,198 77	1.89	399,227 78	45.64	1,703,031 01	49.31
Coal gas	87,147 91	10.77	521,780 86	64.50	117,500 90	14.53	17,594 60	2.16	397,705 74	3.70	1,328,327 59	46.32
Standard Gas Light	93,293 95	3.53	1,226,228 45	46.40	58,818 90	2.23	47,693 17	1.81	87,038 16	2.26	1,166,345 96	46.38
N. Y. Mutual Gas Light	104,167 80	4.14	1,033,647 14	41.10	58,752 97	2.34	27,500 24	0.83	84,774 94	2.56	1,647,018 92	49.67
Northern Union Gas	102,109 23	3.06	1,507,164 56	45.45	95,019 83	2.87	4,427 13	0.49	.....	.....	11,949 10	.....
N. Y. & Queens Gas	6,694 43	6.30	203,374 72	53.51	27,945 54	7.35	1,860 09	0.49	15,974 31	4.20	241,176 84	63.45
23,970 80												
Total	\$1,437,492 86	4.20	\$16,510,191 22	48.27	\$1,399,046 05	4.09	\$702,606 62	2.05	\$3,557,655 76	10.40	\$16,491,979 99	48.21
BROOKLYN UNION SYSTEM												
Brooklyn Union Gas												
Citizens	\$172,207 32	7.55	\$351,513 56	41.69	\$50,780 15	2.23	\$33,196 84	1.45	\$33,480 20	1.47	\$1,174,217 87	51.45
Fullam	176,111 53	6.86	1,095,698 03	42.70	49,523 59	1.93	34,024 79	1.40	\$5,068 77	1.36	1,322,239 17	51.53
Nassau	242,642 56	5.84	1,669,519 97	40.18	68,941 66	1.66	34,387 87	0.83	\$7,575 77	1.39	1,957,816 20	47.12
Williamsburgh	265,853 89	5.56	1,976,897 56	41.37	113,311 20	2.37	56,717 31	1.19	\$8,949 84	1.23	2,353,640 12	49.08
Equity	333,723 72	10.10	253,524 88	41.35	14,895 83	2.43	8,065 01	1.32	\$7,142 98	1.17	\$3,331,298 44	54.03
Metropolitan	216,535 19	4.78	1,825,518 14	40.37	77,892 08	1.72	33,472 14	0.74	\$72,990 83	1.61	2,080,398 72	45.90
Outside holder stations	.....	.....	.....	.....	43,512 12	.....	167,111 30	.....	.....	.....	210,023 42	.....
Flushing Gas	.....	.....	.....	.....	.....	.....	12,201 70	.....	.....	.....	14,147 03	.....
Newtown	.....	.....	.....	.....	4,512 49	.....	15,973 72	.....	.....	.....	20,486 21	.....
Total	\$1,135,334 21	6.00	\$7,772,672 14	41.06	\$425,884 44	2.25	\$397,150 68	2.10	\$265,208 50	1.40	\$9,465,832 97	50.01

GROSS COUNTERS												
Kings County Lighting	\$84,755.96	5.41	\$453,961.20	41.76	\$43,045.66	2.75	\$25,137.96	1.90	\$49,293.80	3.14	\$757,641.72	48.36
Brooklyn Borough Gas	32,201.61	4.73	310,616.70	45.49	12,887.33	1.89	2,564.98	0.38	11,301.25	1.60	247,069.37	60.83
New York & Richmond Gas	46,651.11	7.39	267,816.87	42.40	18,339.41	2.90	14,767.42	2.34	9,704.66	1.54	337,870.15	53.49
Queens Borough G. & E.	31,065.76	5.89	249,339.53	47.36	7,075.63	1.34	4,172.37	0.79	3,883.52	0.74	267,754.77	54.64
Bronx Gas & Electric	15,206.21	6.47	115,746.17	48.90	11,069.05	4.68	3,463.66	1.46	4,751.52	0.33	144,833.60	61.19
Total	\$210,680.67	5.76	\$1,897,470.47	43.82	\$92,417.10	2.54	\$50,106.12	1.37	\$74,904.75	2.05	\$1,875,169.61	51.44
Grand total	\$2,782,907.74	4.90	\$25,880,333.83	45.58	\$1,917,347.59	3.38	\$1,149,862.42	2.02	\$3,897,769.01	6.86	\$27,832,682.57	49.02

NOTE.—"Labor" includes all gas making labor; "Materials" covers fuel, gas oil, and purification supplies; "Repairs" covers all repairs to works and station structures, equipment, and work tools; "Other" covers water, miscellaneous works expense, and gas storage; "Residuals produced"—Cr.: includes credits to production for steam used and gas lost incidental to light oil recovery for the U. S. Government. All unit costs are based on gross amount of gas produced, without deduction for loss in tollol process.

As the 14th and 42d street stations were in operation only a few days during the year, their ratios are without value. Water gas was also received from other stations for distribution.

* Includes \$85,486.96 for electric power plant, of which sum \$74,315.90 is charged to coal gas and \$11,171.06 to water gas.

* These items here shown as cost of materials for coal gas excludes a part of the cost of enriching the coal gas, that part being included in the water gas account.

* Includes credit for tollol.

* Does not include tar used under boilers for which "no data" is reported.

TABLE XI. MATERIALS OF GAS MANUFACTURE, INCLUDING CERTAIN RESIDUALS, 1919: (A) Coal (cw

COMPANY AND KIND OF COAL	USED DURING YEAR					COST OF COAL USED (INCLUSIVE OF STOCK EXPENSE APPLICABLE)			
	On hand at be- ginning of year	Received during year	Total	Under boilers		On hand at end of year	Stock expense	Aggregate	Per cwt. (cents)
				In ge- nerators or in retorts	Elsewhere				
ANTHRACITE STEAM COAL									
Consolidated System									
Consolidated Gas	68,406	21,692	90,098	40,913	9,383	39,267	\$2,972.96	\$14,119.87	28.06
New Amsterdam Gas	17,101	314,891	331,992	316,802	8,486	6,690	4,474.67	118,638.75	36.47
Central Union Gas	200,515	131,902	168,613	33,875	5,253	129,487	850.42	10,611.96	31.33
Standard Gas Light	7,086		7,086	7,056			149.02	1,903.50	28.86
N. Y. & Queens Gas		11,244	11,244	11,244			(7)	4,737.89	42.14
Total	293,078	315,925	609,003	409,888	17,558	175,449	\$8,456.07	\$150,011.95	35.07
Brooklyn Union System									
Brooklyn Union Gas	303,720	321,360	625,080	247,290	89,566	288,224	\$3,672.68	\$73,669.87	31.87
OTHER COMPANIES									
Kings County Lighting	24,651	260,830	326,041	203,065	9	22	122,925	\$151.73	17.59
Brooklyn Borough Gas	7,088	92,834	3,079	3,079	207	1,100	(5)	384.08	12.47
N. Y. & Richmond Gas	882	1,382	99,922	98,468	1,458	786	911.32	24,007.06	24.29
Queens Borough G. & E.	(7)	26,328	26,328	25,600	1,728	(7)	11.65	553.93	37.99
Bronx Gas & Electric		384,453	457,614	330,232	2,402	124,811	\$1,158.37	11,568.21	21.53
Total	669,956	1,021,738	1,691,697	987,410	147	588,485	\$13,287.12	\$290,028.98	29.43
BITUMINOUS STEAM COAL									
Astoria L. H. & P.		43,039	43,039	31,730	9,165		\$22.00	\$11,350.87	27.76
N. Y. & Queens Gas	20,337	37,024	57,361	49,578	1,787	7,785	1,787.01	15,673.09	31.61
Brooklyn Union Gas	50,020	222,088	272,108	212,440	19,222	40,446	3,416.11	65,386.76	28.23
Kings County Lighting	43,117	53,910	53,910	33,009	8,760	7,050	304.6	13,282.25	28.35
Brooklyn Borough Gas	24,157	12,172	36,329	34,637		1,702	(4)	11,260.09	32.68
N. Y. & Richmond Gas	16,228	16,228	16,228	14,187	51	1,960	(7)	3,106.95	22.45
Queens Borough G. & E.	15,750	11,834	99,169	86,458		12,711	6.3	27,087.11	31.83
Bronx Gas & Electric	(7)	28,022	28,022	27,300	1,722	(7)	11.65	7,966.07	28.39
Total	122,071	484,104	606,175	474,419	57,920	71,692	\$6,268.81	\$155,213.16	29.16
ANTHRACITE GAS COAL									
Consolidated System									
Consolidated Gas	1,215,523	1,715,473	2,930,996	171,133	(General)	48,933	1,084,302	\$27,910.82	\$997,065.61
Astoria L. H. & P.	1,780,812		1,780,812	4,180	50,048		1,625,600	874.08	16,283.05

New Amsterdam Gas.....	692,040	1,565,352	2,287,392	1,633,114	3,939	19,837	600,462	23,306,841	618,000	56	37 70
Central Union Gas.....	387,696	1,258,683	1,688,662	1,258,683	33,700	5,499	9,922	9,922	98,014	36	37 90
Standard Gas Light.....	439,816	1,277,062	1,688,662	1,277,062	160,962	487	261,563	2,204,181	131,255	37	35 61
N. Y. & Mutual Gas Light.....	50,303	177,062	1,212,818	615,478	160,962	1,377	439,981	21,877	300,056	35	38 65
N. Y. & Queens Gas.....	4,535,550	4,702,681	157,818	131,474	370,070	52,892	24,997	165,959	55,061	40	41 88
Total.....	2,050,099	6,887,188	8,967,287	5,730,013	70,501	87,499	2,454,350	\$39,170	\$2,423,619	20	37 72
BROOKLYN UNION SYSTEM											
Brooklyn Union Gas.....	80,959	532,026	612,985	506,099	129	732	53,246	\$2,480	\$200,704	2	37 51
OTHER COMPANIES	41,266	216,651	257,920	226,613	87	87	8,234	(^a)	96,445	57	39 10
Kings County Lighting.....	36,480	224,301	257,920	232,832	349	722	11,260	2,012	82	38 19	38 19
Brooklyn Borough Gas.....	78,186	135,410	250,966	176,606	10 41	269	53,900	1,153	26	66,496	96
N. Y. & Richmond Gas.....	58,038	103,649	2,000	66,870	10 41	269	33,869	933	93	24,920	62
Bronx Gas & Electric.....	291,967	1,173,979	1,465,949	1,203,103	606	4,727	160,509	\$6,582	\$9	\$492,579	91
Total.....	6,907,616	12,763,848	19,671,461	11,576,539	123,999	226,588	6,652,243	\$167,808	\$56	\$4,832,665	81
BITUMINOUS GAS COAL											
Consolidated Gas.....	37,621	27,552	65,173	8,130	492	2	56,549	\$1,858	42	\$2,550	07
Astoria L. H. & P.....	3,115,872	7,479,001	10,563,273	9,365,376	14,219	171,098	1,042,554	73,807	78	2,498,880	81
Central Union Gas.....	70,323	1,616,976	1,687,273	1,608,452	1,008,452	345	78,867	12,949	95	425,783	8
N. Y. Mutual Gas Light.....	5,096	22,781	27,847	19,480	19 4	27,847	(^a)	345	32	7,064	61
N. Y. & Richmond Gas.....	3,228,882	9,150,790	12,379,672	10,986,018	14,741	171,041	1,177,970	\$87,958	47	\$2,935,993	6
Total.....	10,928,528	23,420,480	34,349,008	22,562,804	306,486	405,603	8,490,389	\$275,312	96	\$8,213,901	64
Grand total, all coal.....											

NOTE.—Companies omitted under any kind of material report no such material. Point of delivery is reported as companies' works or docks.

¹ Net of 226,781 cwt. received and 258,683 cwt. used under generators transferred to gas coal.

² \$4,737.89, as transferred from anthracite gas coal. The stock expense of the latter includes the stock expense applicable to the coal transferred.

³ Respondent did not report steam coal separately for anthracite and bituminous in 1918, as it does in 1919.

⁴ Difference of 154 cwt. between anthracite and bituminous steam coal as reported at end of 1918 and the sum of the two kinds as reported at the beginning of 1919, due to a difference in the report of the Kings County Lighting.

⁵ Not reported as a separate expense.

⁶ All figures for the Queens Borough G. & E. have been equally divided between gas and electrical departments by the Bureau of Statistics of this Commission.

⁷ Included in corresponding figure for electrical department. See Table XXII.

⁸ Reported the amount used in gas department. See also notes 7, 9 and 10.

⁹ Represents the difference between the amount used in the electrical department and the total amount reported as used during the year.

¹⁰ Division made by arbitrarily assigning to the gas and electrical departments, respectively, one-half of the coal used "elsewhere."

¹¹ Stock expense apportioned between gas and electrical departments by Bureau of Statistics of this Commission on basis of number of pounds consumed by each.

¹² Value of boiler fuel included herein arrived at by taking the difference between total value of this kind of coal used under boilers and the value of this coal used in the electrical department.

¹³ Includes 33,579 cwt. of anthracite gas coal, valued at \$15,511.10, which the Queens Borough reports as "transferred from generator coal" to bituminous steam coal.

¹⁴ Amount under "Used elsewhere" represents "transferred through corporate surplus account covering years 1913-1918 inclusive," value \$5,928.09.

¹⁵ See note 1.

¹⁶ See note 2.

¹⁷ Excludes 33,579 cwt. transferred to bituminous steam coal. See note 13.

¹⁸ Excludes anthracite gas coal used "elsewhere" in the electrical department.

¹⁹ Used in generators.

TABLE XI. Materials of gas manufacture, including certain residuals, 1919: (B) Gas oil (gallons) and terms of oil contract

COMPANY	OIL CONTRACTS				On hand at beginning of year	Received during year	Used in coal-gas manufacture	Used in water-gas manufacture	On hand at end of year	Stock expense	Cost of Gas Oil Used (INCLUDES OF BROOKLYN EXPENSE APPLICABLE)	
	TERMS		Quantity (gallons)	Amount remaining to be delivered under contract							Aggregate	Per gallon (cents)
	Price (cents)											
CONSOLIDATED SYSTEM												
Consolidated Gas.....	17.5-6.0		122,000,000		1,836,201	29,765,128	3,400	29,486,578	2,111,351	(¹)	\$1,934,103.24	6.56
Astoria L. H. & P.....	6.582		30,115,658		1,584,745	31,650,311	(3,506,194)	31,613,222	1,621,834	(¹)	72,064,113.53	6.56
New Amsterdam Gas.....	7.593-6.093		28,045,480		1,075,074	29,738,831	3,506,194	28,113,964	1,193,727	\$546.72	\$1,946,305.51	6.86
Central Union Gas.....	6.628		12,106,927		447,262	12,050,767		12,567,521	540,508	(¹)	833,424.20	6.59
Standard Gas Light.....	6.627		9,622,585		834,134	10,170,073		10,101,256	902,951	(¹)	668,381.66	6.57
N. Y. & Queens Gas.....	7.783-6.283		1,533,728		68,010	1,540,280		1,590,785	117,555	800.00	107,192.16	6.83
N. Y. Mutual Gas Light.....	7.58-6.08		14,004,895		386,237	14,371,093		14,360,094	297,236	(¹)	938,904.57	6.58
Total.....					6,231,663	129,886,533	3,509,694	125,823,440	6,783,162	\$1,346.72	\$8,512,434.97	6.38
BROOKLYN UNION SYSTEM												
Brooklyn Union Gas.....	7.63-6.05		88,000,000		3,652,375	73,947,561		75,287,509	2,332,427	\$2,000.44	\$4,900,494.46	6.63
OTHER COMPANIES												
Kings County Lighting.....	7.495-5.96		6,625,000	162,536	406,655	5,387,191		5,381,478	612,368	\$1,570.37	\$347,577.72	6.22
Brooklyn Borough Gas.....	5.75		2,500,000	1,446,944	249,322	2,780,311		2,671,922	357,711	(¹)	193,805.03	6.97
N. Y. & Richmond Gas.....	7.71-5.75		2,880,000		82,348	2,960,648		2,251,522	91,472	(¹)	143,490.22	6.35
Queens Borough G. & E.....	7.00-6.15		4,800,000	2,880,374	153,333	2,124,082		2,115,331	162,084	(¹)	150,282.40	7.08
Bronx Gas & Electric.....	(²)		(²)		81,062	1,166,209		1,098,035	149,836	124.13	76,875.34	7.00
Total.....					973,318	13,918,441		13,518,288	1,373,471	\$1,694.50	\$912,030.71	6.76
Grand total.....					10,857,356	217,782,535	3,509,694	10,214,609,237	10,491,060	\$5,040.66	\$14,824,940.14	6.57

¹ Basic rate prior to April 1, 1919, was 7.5¢ per gallon plus transportation charges, making price from Jan. 1, 1919, to Feb. 7, 1919, delivered at 21st street station 7.5721¢, and 99th street station 7.5027¢; from Feb. 8, 1919, to Mar. 31, 1919, delivered at 21st street station 7.5824¢, and 99th street station 7.6082¢. Contract was modified, effective April 1, 1919, reducing price 1.5¢ per gallon, making price delivered at 21st street station 6.0824¢, and 99th street station 6.1082¢.

² Contract modified, effective April 1, 1919, and ending December 31, 1919, to \$2,000,000 gallons. The remaining companies in the Consolidated system, except the N. Y. Mutual, were supplied by the Consolidated Gas. The amount received by each company under the 1919 contract is shown in brackets. The price was presumably as per the Consolidated contract plus transportation charges. Deliveries in 1919 from receipts, to companies of the system outside the First District, were as follows: On 1918 contract, Northern Westchester Lighting, 6,437; on 1919 contract, Westchester Lighting, 7,855,319; Northern Westchester Lighting, 238,-

369; Peckskill Lighting, 242,377; on 1920 contract, Westchester Lighting, 280,217; Northern Westchester Lighting, 6,510. In addition, deliveries in 1919 to companies within the First District were as follows: On 1918 contract, Consolidated, 119,959; Central Union, 31,648; on 1920 contract, Consolidated, 1,730,981; Astoria, 1,634,683; New Amsterdam, 1,693,342; Central Union, 512,192; Standard, 547,488; N. Y. & Queens, 106,602.

¹⁰ Not reported as a separate expense.

¹¹ Computed by the Bureau of Statistics of this Commission on the basis of quantity received and cost thereof.

¹² This amount is used by the New Amsterdam to enrich coal gas of the Astoria and is excluded from the amount shown as being received by the latter, while it is included in that shown for the New Amsterdam.

¹³ See note 6, Table IX, B.

¹⁴ In addition, the company charges expenses as follows: \$231,025.74, cost of oil used for enriching coal gas for the Astoria by the New Amsterdam, less value of residuals produced, \$30,172.75, plus 10% of net price, \$20,085.30.

¹⁵ Delivered during the year: 3,742,568 gallons at 7.382¢; 4,484,227 at 7.593¢; 19,818,694 at 6.093¢; and 1,693,342 at 7.093¢.

¹⁶ Includes \$231,025.74, cost of oil used in enriching coal gas of the Astoria.

¹⁷ See note 10, Table IX, B.

¹⁸ Represents the average price for 10,170,073 gallons delivered during the year.

¹⁹ Delivered during the year: 1,034,339 gallons at 6.283¢; 250,137 at 7.774¢; 120,813 at 7.783¢, and 235,021 at 6.737¢.

²⁰ To Feb. 8, 1919, 7.57¢; to April 1, 1919, 7.58¢; subsequently, 6.08¢.

²¹ Contract dated December 18, 1918, for 15,000,000 gallons of gas oil, was to expire December 31, 1919. By April 1, 1919, 4,004,865 gallons had been delivered, when a modified contract was made for 10,000,000 gallons.

²² From Jan. 1 to Mar. 31, 1919, 7.55¢ to 7.63¢; from April 1 to Dec. 31, 1919, 6.05¢ to 6.13¢.

²³ From Jan. 1 to July 31, 1919, 4,125,000 gallons at 7.465¢; from Aug. 1 to Dec. 31, 1919, 2,500,000 gallons at 5.96¢.

²⁴ Includes 5,591 gallons used under boilers, value \$406.59.

²⁵ This contract was with the Gulf Refining Co. In addition, 1,727,255 gallons at 7.70¢ were purchased from the Standard Oil Company.

²⁶ From Jan. 1 to June 30, 1919, monthly contracts were executed, prices for the first three months being 7.65¢, 7.71¢ and 6.25¢, respectively, and for the other three months 6.21¢; from July 1 to Dec. 31, 1919, one contract at 5.75¢. All contracts were for a monthly delivery of 240,000 gals.

²⁷ Under one contract for 1,800,000 gallons (10% more or less) at 7¢ per gal., 1,802,383 gallons were delivered; under the other contract for 3,000,000 gallons at 6.15¢ per gallon, 119,626 gallons were delivered. In addition, 201,903 gallons at 6.75¢ were purchased not under contract.

²⁸ Data reported by respondent for gas oil contracts are not satisfactory.

²⁹ Deducted from On hand at beginning of year and excluded from Cost of oil used by Bronx Gas & Electric are "Inventory adjustment," 19,786 gallons, value \$1,063.97, and "Worthless deposits written off through corporate surplus," 19,837 gallons, value \$1,066.67.

TABLE XI. Materials of gas manufacture, including certain residuals, 1919: (C) Coke and breeze (cwt.)

COMPANY	On hand at beginning of year	Bought during year ¹	Made during year	Used under boilers	Used in generators (or under retorts)	Used elsewhere	Sold during year (to the public except as specified)	On hand at end of year	ESTIMATED VALUE OF COKE AND BREEZE USED	
									Total	Per cwt. (cents)
CONSOLIDATED SYSTEM										
Consolidated Gas.....	3,076	1,012,193	5,444	190,338	{ 787,951 + 10,261 }	{ 10,722 }	{ 540 }	20,851	\$321,375 05	32.16
Astoria L. H. & P.....	153,848	.....	6,486,248	508,080	{ 2,353,961 + 972,243 }	{ 199,936 }	{ 9,711 + 2,292,248 }	303,917	1,092,691 08	27.09
New Amsterdam Gas.....	22,545	454,106	.....	25,766	{ 433,288 }	{ 148 }	.....	17,405	133,191 30	29.00
Central Union Gas.....	49,638	.....	1,077,075	148,919	{ 644,624 + 212,754 }	{ 9,404 }	{ 87,078 }	23,934	288,143 22	28.37
Standard Gas Light.....	.....	538,039	.....	53,060	{ 481,564 }	.....	.....	3,415	164,707 34	30.81
Northern Union Gas.....	11,633	775	.....	5,675	.....	.....	.....	6,738	1,653 26	29.13
N. Y. Mutual Gas Light.....	.....	474,840	.....	.....	474,840	.....	.....	.....	160,801 00	33.86
Total.....	240,745	2,479,963	7,568,767	931,898	6,371,486	220,210	2,389,621	376,260	\$2,162,562 25	28.74
BROOKLYN UNION SYSTEM										
Brooklyn Union Gas.....	20,573	282,588	.....	18,932	287,032	1,494	11	15,632	\$91,136 01	31.71
OTHER COMPANIES										
Brooklyn Borough Gas.....	.....	2,662	.....	65	.....	.....	.....	2,587	\$24 68	37.97
Queens Borough G. & E.....	315	.....	.....	.....	.....	.....	.....	315	.....	.....
Bronx Gas & Electric.....	.....	15,096	.....	.....	14,180	+ 190	.....	728	\$4,569 31	31.80
Total.....	315	17,750	.....	65	14,180	190	.....	3,630	\$4,593 99	31.83
Grand total.....	261,633	2,780,241	7,568,767	950,865	6,652,698	221,894	2,389,632	395,542	\$2,258,292 25	28.86

¹ The following companies bought their coke and breeze entirely from other than associated companies: N. Y. Mutual, Brooklyn Union, Brooklyn Borough and Bronx Gas & Electric. These bought part of their supplies from other than associated companies: Consolidated Gas, 229,240 cwt.; New Amsterdam, 14,580 cwt.; Standard, 296,140 cwt., and Northern Union, 20 cwt.

² Used under retorts.

³ Sold to associated companies.

⁴ Amount under "elsewhere," value \$61.14, represents coke used under boilers in electrical department.

TABLE XI. Materials of gas manufacture, including certain residuals, 1919: (D) Tar (gals.)

COMPANY	On hand at beginning of year	Bought during year	Made during year	Used under boilers	Used in generators (or under retorts)	Used elsewhere	Sold during year (to the public except as specified)	On hand at end of year	ESTIMATED VALUE OF TAR USED	
									Total	Per gal. (cents)
COAL-GAS TAR										
Consolidated System										
Consolidated Gas.....	5,060	.....	550	.....	.....	.....	.....	5,610	.....	.....
Astoria L. H. & P.....	594,931	.....	5,354,953	.....	.....	.....	5,548,265	401,619	.....	.....
Central Union Gas.....	20,219	.....	862,154	.....	.....	.....	862,154	20,219	.....	.....
Total.....	620,210	.....	6,217,657	.....	.....	.....	6,410,419	427,448	.....	.....
WATER-GAS TAR										
Consolidated System										
Consolidated Gas.....	157,544	.....	5,656,560	4,611,336	.....	.....	951,463	251,305	\$184,453.44	4.00
Astoria L. H. & P.....	406,565	.....	1 (650,886)	3,972,931	.....	9,600	1 (650,886)	365,904	{ 120,733.70 } 156,201.24	4.00
New Amsterdam Gas.....	271,119	.....	5,434,219	14,064,261	.....	180	1,480,506	182,391	200,396.16	4.93
Central Union Gas.....	63,000	.....	2,364,233	2,020,532	.....	.....	350,701	50,000	81,061.28	4.00
Standard Gas Light.....	106,714	.....	2,164,351	1,526,423	.....	.....	663,364	81,278	61,056.92	4.00
N. Y. Mutual Gas Light.....	37,370	.....	2,136,765	1,760,000	.....	.....	231,475	182,660	70,400.00	4.00
N. Y. & Queens Gas.....	.....	.....	1,266,046	266,006	.....	.....	40	.....	15,960.36	6.00
Total.....	1,102,312	.....	23,747,118	18,227,489	.....	9,780	5,498,623	1,113,538	\$772,629.40	4.24
BROOKLYN UNION SYSTEM										
Brooklyn Union Gas.....	329,326	.....	11,958,426	11,111,476	.....	68,144	11,100	1,097,032	\$218,835.93	1.96
OTHER COMPANIES										
Kings County Lighting.....	.....	.....	765,312	749,367	.....	.....	.....	15,945	\$48,174.65	6.43
Brooklyn Borough Gas.....	.....	.....	407,339	273,431	.....	.....	.....	133,908	7,519.35	2.75
N. Y. & Richmond Gas.....	89,129	.....	307,150	.....	.....	.....	286,641	109,638	3,617.66	2.00
Queens Borough G. & E.....	12,942	.....	194,426	180,883	.....	.....	.....	26,485	* 6,462.29	6.49
Bronx Gas & Electric.....	N. R.	N. R.	99,000	99,573	.....	.....	.....	N. R.	.....	.....
Total.....	.....	.....	1,773,227	1,303,254	.....	.....	420,876	.....	\$95,773.95	5.05
Grand total.....	.....	.....	37,478,771	39,642,219	.....	77,924	6,930,599	.....	\$1,057,239.28	3.44

¹ Included in the quantity of water gas tar entered as manufactured and used under its boilers by the New Amsterdam is 650,886 gallons resulting from the enriching of the Astoria's gas by the New Amsterdam. The value of this \$23,733.70, was credited by the New Amsterdam to the Astoria in rendering the bill. See notes 5 and 9. ² Represents sum of tar used and sold; respondent's report for tar made apparently erroneous. ³ Represents inventory adjustment. ⁴ Includes a credit of \$3,383.57 for inventory adjustment. ⁵ Based upon sale price of quantity sold. ⁶ Represents sum of tar used and sold; respondent fails to report tar made.

TABLE XI. Materials of gas manufacture, including certain residuals, 1919: (E) Value of principal residuals bought and sold

COMPANY	COKE AND BREASE				COAL-GAS TARI ¹				WATER-GAS TAR			
	COST OF PURCHASES:		RECEIPTS FROM SALES:		COST OF PURCHASES:		RECEIPTS FROM SALES:		COST OF PURCHASES:		RECEIPTS FROM SALES:	
	Total*	Per cent.	Residual expense	Per cent.	Total*	Per gal. (cents)	Total	Per gal. (cents)	Total*	Per gal. (cents)	Total	Per gal. (cents)
CONSOLIDATED SYSTEM												
Consolidated Gas.....	\$289,553.65	28.61	\$15.84	20.28		—		—			\$40,270.50	4.23
Astoria L. H. & P.....			139,081.55	27.48	\$632,553.24	4.23	\$234,723.96	4.23			\$129,753.70	[4.57]
New Amsterdam Gas.....	129,272.85	28.47	14.73	33.48		—		—			78,112.14	4.29
Central Union Gas.....	160,663.47	29.80	23,773.39	42.40		4.22	36,467.96	[4.57]			63,615.32	4.31
Standard Gas Light.....	146,181.98	30.57									14,028.04	4.00
N. Y. Mutual Gas Light.....	221.73	28.61									28,446.53	4.29
Northern Union Gas.....											9,259.00	4.00
N. Y. & Queens Gas.....											.....	34.88
Total.....	\$724,893.68	29.23	\$162,870.78	28.02		4.22	\$271,191.94	4.22			\$233,945.27	4.25
BROOKLYN UNION SYSTEM												
Brooklyn Union Gas.....	\$86,293.27	30.54		50.91							\$1,090.00	9.83
OTHER COMPANIES												
Brooklyn Borough Gas.....	\$1,007.52	37.99									\$3,681.00	2.75
N. Y. & Richmond Gas.....	4,718.75	31.25									7,166.04	2.50
Bronx Gas & Electric.....											51.51	0.49
Total.....	\$5,726.27	32.26									\$10,899.45	2.58
Grand total.....	\$816,913.22	29.38	\$162,870.78	28.02		4.23	\$271,191.94	4.23			\$245,934.72	4.15

¹ No purchases reported.² Companies that bought all their coke and breeze from other than associated companies are as follows: N. Y. Mutual, Brooklyn Union, Brooklyn Borough, and Bronx Gas & Electric. Other companies bought part of their supplies from other than associated companies as follows: Consolidated Gas, \$72,419.16; New Amsterdam, \$4,784.06; Standard, \$91,686.30, and Northern Union, \$8.³ To the public, except as noted.⁴ No residual expense reported.⁵ Exclusive of stock expense.⁶ Sold to associated companies.⁷ Includes \$629,938.34 sold to associated companies.⁸ See note 1, Div. D.⁹ Exclusive of Bronx Gas & Electric.

TABLE XII. SOURCE AND DISPOSITION OF GAS, 1919 (Gas account in M cu. ft.)

COMPANY	RECEIVED FROM OTHER GAS COMPANIES ¹				Total available	On hand at end of year	Delivered to mains ²	LOST AND UNACCOUNTED FOR	
	On hand at beginning of year	Made during year						Aggregate	Per cent of gas delivered to mains
			Cost plus basis ³	Fixed price basis ³					
CONSOLIDATED SYSTEM									
Consolidated Gas.....	39,638.0	7,221,664.0	\$ 12,705,973.6	.....	19,967,265.6	42,132.0	19,925,133.6	1,283,559.5	6.44 ⁵ 1,546.8
Astoria L. H. & P.....	10,284.0	11,093,887.0	.....	.....	11,104,171.0	11,167.0	11,093,004.0	.....	.....
New Amsterdam Gas.....	13,625.0	6,230,168.0	.....	.....	6,243,693.0	14,666.0	6,229,027.0	400,141.6	6.42 1,168.4
Central Union Gas.....	7,383.0	3,451,475.0	1,745,940.2	.....	5,204,768.2	6,988.0	5,197,810.2	224,352.3	4.23 1,397.1
Standard Gas Light.....	9,621.0	2,514,788.0	172,344.0	.....	2,696,651.0	9,521.0	2,687,130.0	243,445.1	9.06 1,201.4
N. Y. Mutual Gas Light.....	9,891.0	3,316,068.0	.....	.....	3,325,959.0	10,798.0	3,315,161.0	199,249.9	6.01 1,174.6
Northern Union Gas.....	.....	.....	2,151,953.6	.....	2,151,953.6	.....	2,151,953.6	208,573.6	9.69 1,183.5
N. Y. & Queens Gas.....	1,110.0	380,086.0	.....	.....	381,196.0	1,106.0	380,090.0	41,915.3	11.02 336.6
Total.....	91,342.0	34,208,134.0	16,776,211.4	.....	51,076,687.4	96,378.0	50,979,309.4	2,601,367.3	5.10 1,287.4
Total, excluding duplicated sales ⁶	91,342.0	34,208,134.0	.....	.....	34,299,476.0	96,378.0	34,203,098.0	2,601,367.3	7.01 1,287.4
BROOKLYN UNION SYSTEM									
Brooklyn Union Gas.....	40,744.0	18,928,231.0	.....	.....	18,968,975.0	38,986.0	18,929,989.0	1,888,384.9	9.98 1,841.4
Newtown Gas.....	.....	.....	1,176,456.8	.....	1,176,456.8	.....	1,176,456.8	94,036.6	8.00 454.4
Fishkill Gas.....	.....	.....	1,128,193.9	.....	1,128,193.9	.....	1,128,193.9	90,255.8	8.00 724.2
Woodhaven Gas Light.....	.....	.....	426,346.2	.....	426,346.2	.....	426,346.2	34,107.7	8.00 344.1
Jamaica Gas Light.....	.....	.....	330,950.0	.....	330,950.0	.....	330,950.0	26,476.0	8.00 283.2
Richmond Hill & Q. C. Gas.....	.....	.....	184,073.0	.....	184,073.0	.....	184,073.0	14,725.8	8.00 430.5
Total.....	40,744.0	18,928,231.0	.....	3,245,019.9	22,213,994.9	38,986.0	22,175,008.9	2,147,996.4	9.69 1,358.2
Total, excluding duplicated sales ⁶	40,744.0	18,928,231.0	.....	.....	18,968,975.0	38,986.0	18,929,989.0	2,147,996.4	11.35 1,358.2

¹ Includes gas delivered to respondent's mains by other companies on account of respondent.² All inter-company transactions are between companies in the same system, and, with the exception of sales to the Westchester Lighting, are duplicated in the totals, appearing both as sales and as purchases.³ Includes not only gas used and lost at works, but also gas delivered to respondent's mains by other companies on account of respondent.⁴ For length of mains, see Table V, A.⁵ Based on 11,084,780 M cu. ft. received from Astoria at cost to manufacture plus interest on investment.⁶ Includes on 828.76 miles for the Consolidated Gas, which figure includes the Bronx mileage (14.95), there being no distribution by the Consolidated in that borough. This mileage, however, is included in the total as it is leased by other companies of the same system.

TABLE XII. Source and disposition of gas, 1919 (Gas account in M cu.ft.) — Continued

COMPANY	On hand at beginning of year	Made during year	RECEIVED FROM OTHER GAS COMPANIES ¹		Total available	On hand at end of year	Delivered to mains ²	LOST AND UNACCOUNTED FOR		
			Cost plus price basis ³	Fixed price basis ⁴				Aggregate	Per cent of gas delivered to mains	Per mille of main ⁵
OTHER COMPANIES										
Kings County Lighting.....	2,282.0	1,566,628.0			1,568,910.0	2,287.0	1,566,623.0	279,274.2	17.83	1,424.4
Brooklyn Borough Gas.....	876.0	682,766.0			683,642.0	2,762.0	680,880.0	78,282.0	11.00	678.6
N. Y. & Richmond Gas.....	1,229.0	631,663.9			632,892.9	1,378.3	631,514.6	74,801.4	11.70	545.7
Queens Borough G. & E.....	964.1	527,596.6			528,560.7	1,469.0	527,091.7	64,219.3	10.29	301.7
Bronx Gas & Electric.....	367.0	236,677.0			237,044.0	1,356.0	236,668.0	26,111.8	11.03	395.2
Total.....	5,718.1	3,645,321.5			3,651,039.6	8,342.3	3,642,697.3	512,688.7	14.07	789.9
Grand total.....	137,804.1	56,781,696.5	16,776,211.4	3,245,019.9	76,940,721.9	143,706.3	76,797,015.6	5,262,052.4	6.85	1,225.1
Grand total, excluding duplicated sales ⁶	137,804.1	56,781,696.5			56,919,490.6	143,706.3	56,775,784.3	5,262,052.4	9.37	1,225.1

¹ Includes gas delivered to respondent's mains by other companies on account of respondent.² All inter-company transactions are between companies in the same system, and, with the exception of sales to the Westchester Lighting, are duplicated in the totals, appearing both as sales and as purchases.³ Includes not only gas used and lost at works, but also gas delivered to respondent's mains by other companies on account of respondent.⁴ For length of mains, see Table V. A.⁵ Based on 828.76 miles for the Consolidated Gas, which figure includes the Bronx mileage (14.95), there being no distribution by the Consolidated in that borough. This mileage, however, is included in the total as it is leased by other companies of the same system.

TABLE XII. Source and disposition of gas, 1919 (Gas account in M cu ft.) — Concluded

COMPANY	USED BY RESPONDENT				SUPPLIED TO OTHER COMPANIES			Sold to consumers	Total used and sold
	At works and stations	In offices and salerooms	Elsewhere	Total	Cost plus basis ¹	Fixed price basis ¹	Total ¹		
CONSOLIDATED SYSTEM									
Consolidated Gas	20,037.8	30,700.7	14,305.3	65,133.8	\$11,084,780.2		11,084,780.2	18,576,440.3	18,641,574.1
Astoria L. H. & P.	7,004.5			7,004.5				\$1,219.3	11,963,004.0
New Amsterdam Gas	9,101.1	774.5	2,803.6	12,739.2	2,132,736.5		2,132,736.5	3,683,409.7	5,528,385.4
Central Union Gas	1,232.1	2,921.6	1,294.5	6,498.2	2,151,933.6		2,151,933.6	2,816,976.1	4,973,677.9
Standard Gas Light	3,645.4	1,987.5	920.3	6,553.2	108,392.8		108,392.8	2,331,738.9	2,443,864.9
N. Y. Mutual Gas Light	5,156.3		1,102.9	6,259.2	1,298,348.3		1,298,348.3	1,811,201.6	3,115,811.9
Northern Union Gas	N. S.	N. S.	N. S.	2,178.2			\$97,780.3	1,843,421.5	1,943,380.0
N. Y. & Queens Gas	1,333.3	515.5	65.5	1,913.3				336,241.4	338,174.7
Total	\$44,581.5	\$36,899.8	\$20,642.1	\$104,301.6	16,776,211.4	97,780.3	16,873,991.7	31,399,648.8	48,377,942.1
Total, excluding duplicated sales ¹	\$44,581.5	\$36,899.8	\$20,642.1	\$104,301.6		97,780.3	97,780.3	31,399,648.8	31,601,730.7
BROOKLYN UNION SYSTEM									
Brooklyn Union Gas	41,535.9	29,435.9		70,971.8	3,245,019.8		3,245,019.8	13,735,602.5	17,041,594.1
Newtown Gas	N. S.	N. S.		\$1,928.4				1,079,491.9	1,081,620.3
Fulton Gas	325.8	443.6		769.4				1,037,169.0	1,037,238.4
Woodhaven Gas Light		930.5		930.5				391,308.0	392,225.5
Jamaica Gas Light		558.3		558.3				303,915.6	304,473.9
Richmond Hill & Q. C. Gas		549.2		549.2				168,798.0	169,347.2
Total	\$41,861.7	\$31,917.5		\$75,707.6	3,245,019.8		3,245,019.8	16,706,285.0	20,027,012.4
Total, excluding duplicated sales ¹	\$41,861.7	\$31,917.5		\$75,707.6				16,706,285.0	16,781,992.6
OTHER COMPANIES									
Kings County Lighting	5,618.6	1,785.0		7,403.6				1,279,845.2	1,287,248.8
Brooklyn Borough Gas	2,170.6	936.1		3,106.7				599,501.3	602,068.0
N. Y. & Richmond Gas	2,269.2	723.1		3,022.3				553,690.9	566,713.2
Queens Borough G. & E.	199.5	430.0	302.3	931.8				471,930.6	472,862.4
Brooklyn Gas & Electric	N. S.	N. S.		\$1,038.2				209,838.0	210,576.2
Total	\$10,287.9	\$3,874.2	\$302.3	\$15,502.6				3,114,506.0	3,120,006.6
Grand total	\$96,731.1	\$72,691.5	\$20,944.4	\$196,511.8	\$20,021,231.2	97,780.3	20,119,011.5	51,220,439.8	71,531,963.1
Grand total, excluding duplicate sales ¹	\$96,731.1	\$72,691.5	\$20,944.4	\$196,511.8		97,780.3	97,780.3	51,220,439.8	51,513,731.9

¹ See note 2 on first page of this table.² At cost to manufacture, plus interest on investment.³ Includes 968 M cu ft. sold to U. S. Government.⁴ The Northern Union, the Newtown Gas, and the Bronx Gas & Electric do not report specific company use; gas used by these companies included in total column only.⁵ Sold to the Westchester Lighting by the Northern Union at "actual cost."

TABLE XIII. CONSUMPTION OF GAS, 1919: (A) Number of consumers and of street lamps, and gas supplied to the several consumption classes, by companies and boroughs

COMPANY AND BOROUGH	Number of consumers at end of year ¹	Number of street lamps at end of year ²	Gas (Cu.Ft.) SUPPLIED TO PUBLIC				
			Private consumers	Municipal street lighting ³	Other municipal service	Aggregate	Per mile of main (M cu. ft.) ⁴
CONSOLIDATED SYSTEM							
Consolidated Gas (Manhattan).....	4,504,891	.....	18,468,148,100	.....	108,292,200	18,576,440,300	* 22,414.74
Astoria L. H. & P. (Queens).....	3	.....	* 1,219,300	.....	.....	1,219,300	1,741.85
New Amsterdam Gas.....	110,358	.....	* 2,644,592,000	.....	59,017,700	2,683,409,700	10,765.10
Manhattan.....	785,368	.....	* 2,855,547,800	.....	34,197,800	2,889,745,600	11,865.10
Queens (East River Gas).....	724,990	.....	788,844,200	.....	4,819,800	793,664,100	8,022.48
Central Union Gas (Bronx).....	109,997	.....	2,805,756,500	.....	10,216,600	2,815,976,100	17,533.00
Standard Gas Light.....	69,050	.....	* 322,412,500	.....	9,396,000	* 331,738,900	11,607.57
Manhattan.....	759,341	.....	2,247,302,200	.....	9,259,200	2,256,561,400	11,523.65
Bronx.....	72,689	.....	75,110,700	.....	66,800	75,177,500	11,039.28
New York Mutual Gas Light (Manhattan).....	45,080	.....	1,802,189,800	.....	9,011,800	1,811,201,600	10,671.70
Northern Union Gas (Bronx).....	71,081	.....	1,829,825,800	.....	13,595,700	1,843,421,500	10,460.31
N. Y. & Queens Gas (Queens).....	10,337	.....	334,637,400	.....	1,554,000	336,241,400	2,699.86
Westchester Lighting (in part) (Bronx).....	* [2,369]	.....	[95,957,600]	.....	[1,261,700]	[97,219,300]	.....
Total	913,797	.....	* 31,208,634,800	.....	191,014,000	31,399,648,800	* 15,539.61
BROOKLYN UNION SYSTEM							
Brooklyn Union Gas (Brooklyn).....	450,164	5,536	13,603,123,674	77,513,845	44,985,000	13,725,602,519	13,383.91
Newtown Gas (Queens).....	49,743	.....	1,076,419,150	.....	3,072,700	1,079,491,850	5,215.93
Flatbush Gas (Brooklyn).....	31,993	1,291	1,014,115,712	17,906,936	5,146,400	1,037,169,048	8,322.65
Woodhaven Gas Light (Queens).....	15,305	.....	380,481,150	.....	846,900	391,328,050	3,947.42
Jamaica Gas Light (Queens).....	10,172	.....	301,979,050	.....	1,936,500	303,915,550	3,365.99
Richmond Hill & Q. C. Gas (Queens).....	5,682	.....	168,280,650	.....	517,300	168,797,950	4,820.04
Total	563,059	6,827	16,554,379,386	95,420,781	56,484,800	16,706,284,967	10,563.23
OTHER COMPANIES							
Kings County Lighting (Brooklyn).....	37,942	10 3,549	1,226,312,600	49,885,444	3,647,200	1,279,845,244	6,573.42
Brooklyn Borough Gas (Brooklyn).....	16,221	861	585,684,600	11,918,400	1,928,300	599,501,300	5,197.23
N. Y. & Richmond Gas (Richmond).....	18,348	.....	* 530,980,600	.....	2,710,300	533,690,900	4,039.47

Queens Borough G. & E.	9,413	467,486,900	1,385,800	2,679,500	471,080,000	8,080.08
Queens (Mifflin ward)	4,905	318,547,000	.....	2,670,500	321,226,500	3,664.88
Nassau county	4,408	148,878,900	.....	.....	160,704,100	1,637.02
Bronx Gas & Electric (Bronx)	8,345	208,238,270	1,825,200	1,260,700	209,537,970	3,171.45
Total	90,259	3,038,611,970	63,629,044	12,265,000	3,114,506,014	4,404.88
Grand total	1,567,115	11,378	159,049,825	259,763,800	51,220,439,781	11,925.40
By borough:						
Manhattan	694,680	.....	.....	160,761,000	25,533,948,900	17,768.42
Bronx	192,112	.....	.....	26,178,800	4,944,113,070	11,642.24
Brooklyn	536,320	11,237	157,224,625	55,686,900	16,642,118,111	11,307.14
Queens	121,247	.....	.....	15,426,800	3,395,864,700	4,569.12
Richmond	18,248	.....	.....	2,710,300	533,990,900	4,039.47
Nassau county	4,408	141	1,325,200	.....	160,704,100	1,637.02

¹ As reported by companies; based on the number of active meters, exclusive of those in company's service and of those set but locked, except as specified.
² The schedule of hours during which lamps are to be burning during the year is fixed by the city as 3,950. The amount of gas per lamp-hour is reported by most of the companies as 34 cu.ft.

³ For length of mains, see Table V, A.

⁴ Includes 127 active meters in service of company.

⁵ Based on 828.76 miles for the Consolidated Gas, which figure excludes the Bronx mileage (14.95), there being no distribution by that company in The Bronx. This mileage, however, is included in the totals for the Consolidated System and for the Bronx, and in the grand total, as it is leased by other companies of the same system.

⁶ Includes 967,900 cu.ft. supplied to the U. S. Government.

⁷ Includes meters set but locked.

⁸ Includes 16,000 cu.ft. supplied to private street lamps.

⁹ The figures for the Westchester Lighting operations are given for the purpose of statistical completeness, but they are not included in the totals.

¹⁰ Company supplies gas for these lamps without contract.

¹¹ Includes 9 private street lamps.

¹² Includes 124,200 cu.ft. supplied to private street lamps.

¹³ See notes 6, 8 and 12.

TABLE XIII. Consumption of gas, 1919: (B) Metered gas (M cu.ft.) distributed to private consumers, by months

COMPANY	January	February	March	April	May	June	July
CONSOLIDATED SYSTEM							
Consolidated Gas.....	1,960,128.1	1,699,131.3	1,758,982.5	1,650,968.2	1,541,126.8	1,320,561.7	1,145,546.6
Astoria L. H. & P.....	25.3	25.4	25.9	25.5	23.8	19.5	15.2
New Amsterdam Gas.....	361,070.6	355,038.5	336,694.8	331,172.5	297,992.3	265,328.0	227,835.5
Central Union Gas.....	291,325.5	256,957.2	244,016.2	252,263.2	239,914.3	196,357.4	186,450.7
Standard Gas Light.....	220,813.3	222,477.1	224,448.7	210,853.0	195,611.4	165,927.0	131,903.8
N. Y. Mutual Gas Light.....	154,281.6	176,724.2	182,263.3	167,225.2	144,685.6	134,224.2	116,738.4
Northern Union Gas.....	183,264.9	170,804.3	156,110.2	165,750.0	153,832.3	186,449.3	113,012.7
N. Y. & Queens Gas.....	28,324.0	28,901.6	25,268.8	25,789.6	25,844.0	27,049.6	25,589.1
Total.....	3,199,233.3	2,909,559.6	2,927,810.4	2,803,547.2	2,599,080.5	2,245,916.7	1,947,092.0
BROOKLYN UNION SYSTEM							
Brooklyn Union Gas.....	1,349,053.6	1,230,216.5	1,222,353.7	1,196,875.6	1,121,462.4	1,003,976.9	876,335.6
Newtown Gas.....	97,731.2	85,236.1	75,779.0	86,131.5	81,626.9	87,453.9	81,368.3
Flatbush Gas.....	101,198.2	93,297.0	90,011.5	90,703.6	87,246.9	77,098.6	64,412.8
Woodhaven Gas Light.....	33,499.3	31,079.8	28,237.4	34,195.9	30,891.8	31,264.5	26,941.4
Jamaica Gas Light.....	26,948.9	23,183.3	21,679.4	26,065.6	23,686.2	24,121.4	22,212.0
Richmond Hill & Q. C. Gas.....	16,532.1	12,939.7	12,649.6	15,515.3	13,086.1	13,165.0	11,555.9
Total.....	1,624,963.3	1,475,932.4	1,450,710.6	1,452,487.5	1,387,980.3	1,237,080.3	1,085,845.9
OTHER COMPANIES							
Kings County Lighting.....	118,801.8	106,402.4	99,023.6	104,432.0	98,408.4	94,326.0	83,828.0
Brooklyn Borough Gas.....	41,859.6	38,396.1	38,872.8	37,720.3	45,435.6	54,163.1	58,347.4
N. Y. & Richmond Gas.....	43,634.7	43,690.2	40,789.2	36,735.9	41,622.6	41,582.6	47,151.7
Queens Borough G. & E.....	21,068.2	19,035.4	18,558.3	22,140.8	29,452.3	49,667.6	66,540.1
Bronx Gas & Electric.....	18,900.2	17,454.3	16,734.6	17,137.1	16,187.6	16,723.8	15,453.0
Total.....	249,264.5	224,978.4	213,978.7	218,166.1	231,106.5	256,462.1	271,820.2
Grand total.....	5,073,461.1	4,610,490.4	4,592,499.7	4,474,200.8	4,188,117.3	3,736,459.1	3,304,268.1

TABLE XIII. Consumption of gas, 1919: (B) Metered gas (M cu ft.) distributed to private consumers, by months — Continued

COMPANY	August	September	October	November	December	Total	Total meter-months ¹	Average distribution per meter per month (cu ft.)
CONSOLIDATED SYSTEM								
Consolidated Gas.....	1,107,565.3	1,262,166.5	1,480,350.5	1,621,638.8	1,919,983.8	18,468,148.1	5,995,079	3.081
Astoria L. H. & P.....	15.9	18.2	17.2	18.6	20.9	251.4	5,995,079	6.988
New Amsterdam.....	230,940.4	254,928.0	284,442.3	330,107.1	368,826.0	3,644,376.0	1,187,340	3.069
Central Union Gas.....	169,074.3	202,621.9	234,497.4	251,840.9	280,440.5	2,805,759.5	1,311,261	2.140
Standard Gas Light.....	137,650.8	159,512.1	182,651.9	220,070.2	250,993.6	2,322,412.9	1,702,112	3.308
N. Y. Mutual Gas Light.....	115,974.7	122,338.9	135,853.1	152,906.1	198,074.5	1,802,189.8	532,252	3.896
Northern Union Gas.....	115,440.8	130,349.5	157,310.4	163,914.5	184,086.9	1,829,825.8	758,040	2.414
N. Y. & Queens Gas.....	26,361.9	27,596.0	31,474.1	29,549.8	32,938.9	334,637.4	121,032	2.765
Total.....	1,903,024.1	2,159,531.1	2,506,596.9	2,770,044.0	3,236,265.1	31,207,650.9	10,607,152	2.942
BROOKLYN UNION SYSTEM								
Brooklyn Union Gas.....	665,429.2	810,823.1	1,438,749.6	1,363,597.3	1,324,230.2	13,603,123.7	5,273,506	2.590
Newtown Gas.....	79,976.9	90,279.4	116,567.9	95,846.5	95,401.7	1,076,419.2	598,583	1.835
Flatbush Gas.....	60,456.1	80,303.4	78,969.8	99,520.6	90,897.2	1,014,115.7	372,785	2.720
Woodhaven Gas Light.....	18,516.8	39,552.8	39,777.0	35,125.7	38,378.8	390,461.2	175,866	2.220
Jamaica Gas Light.....	14,488.4	28,645.1	33,607.7	26,764.0	30,567.0	301,979.0	115,619	2.612
Richmond Hill & Q. C. Gas.....	11,099.1	7,280.3	21,773.2	16,573.5	16,160.8	168,280.6	64,012	2.629
Total.....	849,966.5	1,056,894.1	1,729,445.2	1,637,427.6	1,595,635.7	16,554,379.4	6,588,371	2.513
OTHER COMPANIES								
Kings County Lighting.....	94,283.6	98,378.0	97,403.8	116,831.4	114,193.6	1,226,312.6	442,990	2.768
Brooklyn Borough Gas.....	60,655.9	56,439.8	49,026.1	49,528.9	55,210.0	585,654.6	190,992	3.066
N. Y. & Richmond Gas.....	53,450.3	50,835.6	44,345.2	48,116.7	54,025.9	550,980.6	216,454	2.545
Queens Borough Gas & Electric.....	79,491.5	65,049.7	35,283.5	29,933.1	30,981.0	467,801.7	122,975	3.800
Bronx Gas & Electric.....	17,881.3	16,907.9	17,998.1	16,781.2	20,079.2	208,238.3	93,381	2.230
Total.....	305,762.6	287,611.0	244,156.7	281,191.3	274,489.7	3,038,487.8	1,066,792	2.848
Grand total.....	3,058,753.2	3,504,028.2	4,480,198.8	4,668,662.9	5,106,390.5	50,800,518.1	18,262,315	2.782

¹ These totals are the sums of the numbers of meters reported as in use each month of the year, and are chiefly valuable as devices to obtain the average number of cubic feet per meter per month. ² Excludes 967.9 M cu ft. sold to the U. S. Government. ³ Excludes 16 M cu ft. supplied to private street lamps. ⁴ Excludes 124.2 M cu ft. supplied to private street lamps. ⁵ Number of meters read.

TABLE XIV. GAS APPLIANCES USED BY CONSUMERS, 1919: (A) Number owned by companies and rented out, with changes during year, for the Consolidated system

APPARATUS	Consolidated Gas	Astoria L., H. & P.	New Amsterdam Gas	Central Union Gas	Standard Gas Light	N. Y. Mutual Gas Light	Northern Union Gas	N. Y. & Queens Gas	Total
Ranges:									
Installed during year.....	14,424	.....	6,817	5,521	3,825	2,865	4,156	117	37,725
Removed during year.....	9,000	.....	3,221	2,318	1,941	1,397	1,538	81	19,396
Net increase.....	5,424	.....	3,596	3,203	1,884	1,468	1,618	36	18,329
Connected at end of year.....	130,868	..... 2	23,519	47,885	18,287	8,650	43,199	488	272,898
Cookers:									
Installed during year.....	30,028	.....	3,384	2,803	2,174	2	431	506	38,378
Removed during year.....	24,835	.....	4,591	2,891	2,800	849	945	715	37,628
Net increase.....	5,193	.....	1,807	D 88	D 386	D 847	D 484	D 809	1,753
Connected at end of year.....	112,422	.....	16,439	15,554	11,381	1,621	3,720	2,657	163,794
Water heaters:									
Installed during year.....	.....	.....	.....	.....	.....	.....	.....	145	145
Removed during year.....	.....	.....	.....	.....	.....	.....	.....	205	205
Net increase.....	.....	.....	D 2	.....	.....	.....	.....	D 60	D 60
Connected at end of year.....	.....	.....	.....	.....	.....	.....	.....	1,408	1,410
Other cooking and domestic appliances:									
Installed during year.....	6,717	.....	278	35	.....	113	39	.....	7,182
Removed during year.....	6,286	.....	129	71	.....	43	38	.....	6,567
Net increase.....	431	.....	149	D 30	.....	70	1	.....	615
Connected at end of year.....	14,123	.....	720	1,680	.....	231	95	.....	16,749
Industrial appliances:									
Installed during year.....	.....	.....	1,184	835	.....	846	171	33	3,069
Removed during year.....	.....	.....	1,215	786	.....	755	214	23	2,993
Net increase.....	.....	.....	D 31	D 81	.....	.....	D 45	10	76
Connected at end of year.....	.....	.....	1,748	877	.....	1,545	319	(1)	.....

¹ Appliances "sold or lost in district" are included with appliances "removed from consumers' premises during year," as follows: Ranges, 179; cookers, 169; other cooking and domestic appliances, 6; other industrial appliances, 42.

² Estimated by the Bureau of Statistics and Accounts of this Commission, as company failed to report.

³ Company's returns incomplete.

TABLE XIV. Gas appliances used by consumers, 1919: (2) Number sold during year, by companies

COMPANY	Ranges	Cookers	Water heaters	Heating appliances	Other cooking and domestic appliances	Laundry stoves	Tailors' stoves	Other industrial appliances	Total
CONSOLIDATED SYSTEM									
Consolidated Gas.....	2,392	3,428	2,676	18,683	76,406	304	120	2,442	106,630
New Amsterdam Gas.....	392	507	729	2,888	4,636	43	8	1,650	9,982
Central Union Gas.....	548	211	643	2,496	2,496	24	80	13,974	20,790
Standard Gas Light.....	179	273	381	1,411	2,421	30	11	145	4,840
N. Y. Mutual Gas Light.....	143	362	181	1,544	1,663	1	6	332	4,261
Northern Union Gas.....	402	66	455	1,193	3,167	6	5	2,082	7,371
N. Y. & Queens Gas.....	300	101	299	217	350	33	.....	6	1,306
Total.....	4,355	4,938	5,324	28,359	91,610	540	248	19,640	155,023
BROOKLYN UNION SYSTEM									
Brooklyn Union Gas.....	6,346	6,661	3,223	5,272	7,779	94	45	738	30,188
Newtown Gas.....	1,743	1,045	723	416	656	32	2	73	3,680
Flatbush Gas.....	1,157	535	579	747	868	82	.....	13	3,971
Jamaica Gas Light ¹	1,186	664	724	383	829	35	2	25	3,845
Total.....	9,432	8,905	5,249	6,813	10,122	243	49	849	41,667
OTHER COMPANIES									
Brooklyn Borough Gas.....	1,251	386	424	304	938	83	.....	27	3,413
N. Y. & Richmond Gas.....	528	221	365	419	265	.....	.....	.....	1,818
Queens Borough G. & E.....	864	369	432	385	116	101	2	166	2,474
Bronx Gas & Electric.....	160	162	144	.....	.....	.....	.....	.....	466
Total.....	2,823	1,138	1,405	1,108	1,319	184	2	192	8,171
Grand total.....	16,610	14,981	11,978	36,285	103,060	967	299	20,681	204,861

¹ Includes appliances sold by the Jamaica Gas to residents of territory served by the Richmond Hill, and also to residents of the territory served by the Woodhaven Gas, the revenue from the sales of such appliances, however, having been transferred to the latter two companies.

TABLE XV. ELECTRIC POWER-PLANT APPARATUS, 1919: (A) Boilers and engines, by companies and stations

COMPANY AND STATION	BOILERS			ENGINES			
	IN PLACE AT END OF YEAR			Withdrawn within the year ¹	Installed within the year ¹	Number	CAPACITY (HP.)
	Installed within the year ¹	Withdrawn within the year ¹	Capacity (hp.)				
New York Edison:		(4) 2,600	199	(7) 33,600	(2) 24,000	38	468,950
Gold street.....	.....	.....	3	.....	.....	2	1,360
Duane street.....	.....	.....	20	.....	.....	8	11,800
Water side "A".....	.....	.....	54	.....	.....	10	227,600
Water side "B".....	.....	(4) 2,600	92	.....	(2) 94,000	10	184,900
Kingsbridge.....	.....	.....	30	.....	.....	8	38,400
United Electric L. & P.:							
201st street and Ninth ave.....	(4) 2,600	.....	36	.....	(2) 66,000	17	193,500
N. Y. & Queens Elect. L. & P.:							
42nd street.....	.....	.....	10	.....	.....	12	11,003½
Brooklyn Edison.....	.....	.....	68	.....	(2) 33,600	17	173,680
Gold street.....	.....	.....	44	.....	.....	76	124,800
60th street.....	.....	.....	24	.....	(2) 33,600	6	49,190
Richmond Light & R. R.:							
Livingston.....	.....	.....	10	.....	(¹)	17	39,476
Flatbush Gas:							
Clarison street.....	.....	.....	6	.....	.....	5	11,506
Queensborough G. & E.:							
Fr. Rockway.....	.....	.....	10	.....	.....	6	12,666
Bronx Gas & Electric: ¹							
Blackrock and Zerega aves.....	.....	.....	6	.....	.....	12	104,913
Total.....	(4) 2,600	(4) 2,600	345	(8) 38,725	(6) 193,500	1198	11910,504½
							47,000

¹ Capacity in horsepower: Number of units in parentheses. ² Four unused boilers, aggregating 1,450 hp., and one incinerative engine of 1,200 hp. are reported for the former 140th street generating station, but are not included in the table because the station is no longer equipped so as to have generating capacity. ³ One turbo-generator, owned by the United Electric (rated by them at 7,500), is operated by the N. Y. Edison (rated by them at 6,900); this unit is here tabulated under the N. Y. Edison with the rating given by the United Electric. ⁴ The N. Y. Edison sold 4 boilers to the United Electric. ⁵ Obtained by using the same relation between watts and hp. (1 kw = 1.34 hp.) that the company apparently used. ⁶ One 225-hp. Terry steam turbine replaced by 124-hp. synchronous motor. ⁷ Includes one turbine included in the 1918 table as of 16,786 hp., and reported in 1919 as 16,780 hp. ⁸ An increase of one engine in number in place at end of year, and of 80,176 hp. in the total capacity, is due to Richmond Light & R. R.'s correction of previous figures. ⁹ Data for Bronx Gas & Electric, while applicable to both gas works and electric plant, are all shown here. ¹⁰ Respondent reports three turbines of a total capacity of 2,785 k.v.a., included in table as 2,783 hp. ¹¹ See notes 7 and 8.

TABLE XV. Electric power-plant apparatus, 1919: (B) Electric equipment at generating stations

COMPANY	IN PLACE AT END OF YEAR			IN PLACE AT END OF YEAR			IN PLACE AT END OF YEAR				
	Installed or (D) withdrawn within the year ¹	Number	CAPACITY (kw.)	Installed or (D) withdrawn within the year ¹	Number	Capacity (kw.)	Installed or (D) withdrawn within the year ¹	Number	Capacity (kw.)		
			Total			Maximum individual					
New York Edison: Respondent's own stations. Kingsbridge station ² . United Electric L. & P. N. Y. & Queens Elect. L. & P. Brooklyn Edison. Richmond Light & R. R. Flatbush Gas. Queens Borough G. & E. Bronx Gas & Electric ³ .	(2) 70,000	TURBO-UNITS (A. C.)	20	2 301,500	35,000	STEAM-DRIVEN EXCITERS	4	640	TRANSMISSION TRANSFORMERS	39	78,000
	(2) 44,000		27	129,000	22,000		4		(1) 2,800	32	77,100
	(2) 25,000		2	5,000	3,000	(4)	4	4 300	s (4) 2,000	10	6,000
	(1) 10,000		9	124,000	30,000		1	200			
			6	23,000	10,000		3	105			
			4	6,875	2,500		2	65			
			3	7,500	4,000		2	125			2,530
			2	2,750	2,000		1	30			1,600
			53	599,625	35,000		17	4 1,465	(5) 4,800	93	165,230
	Total.	(7) 149,000									
New York Edison: Respondent's own stations. Kingsbridge station. United Electric L. & P. N. Y. & Queens Elect. L. & P. Brooklyn Edison. Richmond Light & R. R. Flatbush Gas. Queens Borough G. & E. Bronx Gas & Electric ⁴ .	D (7) 28,000	OTHER GENERATORS ⁷	18	8,500	800	MOTOR-DRIVEN EXCITERS	10	1,500	OTHER TRANSFORMERS		
			8	32,000	4,000		3	225			3,800
					750		6	1,200		10	3,200
			3	2,250	2,850	D (1) 45				9 (2) 150	9 230
			10 11	5,700	2,800	(1) 75	5	1,150		3	1,200
	(10)		13 1	10,11 800	300		1	75	(12)	12 6	12 6,000
				300	600		3	76		19	730
			3	1,200	300		2	135		8	482
			2	600	300		1	30		13	750
	Total.	D (7) 28,000		10 38	10 51,350	4,000	(1) 230	31	4,301	(2) 150	9 12 66	9 12 13,192

Capacity in horsepower; number of units in parentheses.

[illegible]

TABLE XVI. ELECTRIC TRANSMISSION AND DISTRIBUTION SYSTEMS, 1919: (A) Length of feeders and mains at end of year

COMPANY	OVERHEAD CIRCUITS		UNDERGROUND CIRCUITS		TOTAL LENGTH OF CIRCUITS		Feet of wire	Pounds of copper	Feet of duct occupied by underground lines
	High-tension transmission (feet)	Other (feet)	High-tension transmission (feet)	Other (feet)	In feet	In miles			
CONSOLIDATED SYSTEM									
New York Edison.....	.....	4,680,663	\$ 824,166	7,376,300	14,281,149	\$ 704.78	38,306,660	31,494,549	9,303,885
A. C. ....	.....	4,613,928	2,284,166	1,238,400	8,136,494	1,541.00	20,677,470	9,113,308	9,303,285
D. C. ....	.....	6,755	.....	6,137,900	6,144,655	1,163.76	17,628,090	22,381,041	3,069,666
United Electric L. & P. (A. C.).....	.....	.....	856,410	2,291,732	3,148,142	596.24	10,153,519	6,180,449	.....
N. Y. & Queens Elect. L. & P.	481,441	7,485,436	67,314	439,844	8,478,086	1,604.66	19,186,976	2,619,101	351,838
A. C.	481,441	7,421,221	67,314	498,632	8,468,608	1,603.90	19,180,141	2,614,937	.....
D. C. ....	.....	2,205	.....	1,212	3,417	.65	6,834	14,164	331,238
Total.....	481,441	12,044,108	3,207,880	10,137,876	25,901,316	4,905.55	67,646,044	40,303,869	12,724,189
A. C.	481,441	12,056,149	3,207,880	4,088,764	19,763,244	3,741.14	60,011,130	17,908,694	12,724,189
D. C. ....	.....	8,960	.....	6,139,112	6,148,072	1,164.41	17,634,914	22,396,205	.....
OTHER COMPANIES									
Brooklyn Edison.....	.....	16,761,600	1,693,131	12,948,198	31,402,923	6,947.52	44,318,637	16,712,560	4,263,793
A. C. ....	.....	14,126,563	1,693,131	12,928,481	28,748,175	5,444.73	41,355,813	16,394,415	4,263,793
D. C. ....	.....	2,635,037	.....	19,711	2,654,748	502.79	2,862,824	318,435	.....
Richmond Light & E. R. (A. C.).....	205,104	5,188,435	.....	5,393,539	1,021.51	8,384,360	1,808,709	1,808,709	.....
Flatbush Gas (A. C.).....	.....	710,523	.....	1,507,120	285.44	2,590,408	404,547	404,547	.....
Queens Borough G. & E. (A. C.).....	23,919	2,630,153	.....	17,408	2,671,489	505.96	5,184,185	531,292	17,092
Bronx Gas & Electric (A. C.).....	128,743	1,943,745	.....	131,293	1,1003,781	1,190.11	2,413,799	288,963	131,293
Total.....	257,766	26,234,456	1,693,131	13,793,490	41,978,843	7,950.54	62,791,389	19,746,361	4,933,914
A. C.	257,766	26,599,419	1,693,131	15,775,779	39,524,095	7,447.76	69,983,665	19,487,986	4,933,914
D. C. ....	.....	3,635,037	.....	19,711	3,664,748	608.78	3,868,824	318,435	.....
Grand total.....	739,207	38,278,565	4,901,021	23,961,366	67,880,159	12,858.09	130,437,433	60,050,260	17,678,103
A. C.	739,207	36,654,668	4,901,021	17,868,543	60,077,539	11,189.89	109,959,695	57,556,980	17,678,103
D. C. ....	.....	3,643,897	.....	6,152,823	8,808,880	1,667.20	20,487,738	22,715,640	.....

NOTE.—Energy at 6,000 v. and above is entered as high tension; that below 6,000 v. as low tension.
 * Estimated by the Bureau of Statistics of this Commission on the basis of wire lengths.

TABLE XVI. Electric transmission and distribution systems, 1919: (B) Poles and line transformers

COMPANY	NUMBER OF POLES AT END OF YEAR			NUMBER OWNED AT END OF YEAR								
	Wood	Metal	Concrete	Number added within year	Number retired within year	Total	BY FREQUENCIES		Total capacity (k.w.)	THEREOF IN STOCK		
							60	125		Available for service	Incapacitated	
CONSOLIDATED SYSTEM												
New York Edison.....	11,885	1	.....	305	77	2,400	2,363	7	46,338	368	23
United Electric L. & P.....	.....	.....	.....	161	132	3,200	3,200	.....	69,044	196	28
N. Y. & Queens Elect. L. & P.....	29,554	100	1,422	394	275	6,284	6,284	.....	54,331	1,032	.....
Total.....	41,439	101	422	860	484	11,884	11,877	7	169,763	1,596	51	
OTHER COMPANIES												
Brooklyn Edison.....	23,742	2,758	1,224	105	24	3,309	3,309	.....	53,777	280	.....
Richmond Light & R. R.....	15,422	.....	.....	246	2	2,821	2,821	.....	21,380	N. R.	.....
Flatbush Gas.....	2,176	531	.....	102	8	678	678	.....	6,854	90	38
Queens Borough G. & E.....	7,066	.....	.....	4	.....	1,795	1,795	.....	7,691	.....	.....
Bronx Gas & Electric.....	4,358	.....	.....	34	1	285	285	.....	2,205	37	.....
Total.....	52,764	3,289	1,224	491	35	8,868	8,868	.....	90,907	407	38
Grand total.....	94,203	3,390	1,646	1,351	519	20,772	20,765	7	280,670	2,003	89	

* Includes 13 poles jointly owned.

* Excludes 646 poles reported as jointly owned in 1918, and reported as solely owned by the Telephone Co. in 1919.

* Excludes Richmond Light & R. R.

TABLE XVII. ELECTRIC SERVICES, 1919

COMPANY	ADDED WITHIN THE YEAR			REMOVED OR DESTROYED WITHIN THE YEAR			AT END OF YEAR			
	Number	Average size of wire (in circular mils)	Average length (feet)	Number	Average size of wire (in circular mils)	Average length (feet)	Number	Average size of wire (in circular mils)	Pounds of copper	Total length (feet)
OVERHEAD										
New York Edison.....	2,224	19,540	68	372	22,962	68	13,174	123,467	1,158,034	1,740,939
N. Y. & Queens Elect. L. & P.....	3,990	N. R.	N. R.	327	N. R.	N. R.	19,721	19,274	429,777	4,469,721
Total, Consolidated system.....	6,214			699			38,895		537,811	6,210,660
Brooklyn Edison.....	7,025	16,682	85	75	16,682	80	33,124	16,682	390,734	2,763,006
Richmond Light & R. R.....	1,576	16,509	90	86	16,509	85	10,347	16,509	4,206,940	1,857,080
Flatbush Gas.....	4,068	20,000	82	45	20,000	99	2,123	20,000	21,506	73
Queens Borough G. & E.....	709	19,854	166	.....	.....	.....	8,238	25,604	97,532	1,292,019
Bronx Gas & Electric.....	361	16,512	80	35	16,512	47	1,446	16,512	16,904	94
Total, overhead.....	16,293	—	—	940	—	—	87,173	—	1,321,127	11,412,687
UNDERGROUND										
New York Edison.....	3,832	N. R.	N. R.	1,191	N. R.	N. R.	84,199	80,960	(¹)	14,209,950
United Electric L. & P.....	2,007	72,720	70	294	59,075	46	12,902	29,420	416,716	44
N. Y. & Queens Elect. L. & P.....	44	N. R.	N. R.	2	N. R.	N. R.	1,174	29,420	44,669	368
Total, Consolidated system.....	6,883			1,487			98,875		461,385	6,315,911
Brooklyn Edison.....	3,218	26,251	55	29	26,251	65	44,672	26,251	568,117	57
Flatbush Gas.....	469	20,000	74	.....	.....	.....	7,382	20,000	99,817	69
Bronx Gas & Electric.....	.....	.....	.....	.....	.....	.....	46	66,358	2,821	285
Total, underground.....	9,570	—	—	1,516	—	—	150,376	—	—	8,299,914
Grand total.....	25,863	—	—	2,456	—	—	237,549	—	—	19,712,601

NOTE.—The United Electric has only underground services; the Queens Borough G. & E. and the Richmond Light & R. R. only overhead.

¹ Covers all overhead services except 67.² Includes services replaced.³ The New York & Queens Electric has made negative adjustments at the beginning of the year applicable to 1917 of 185 overhead and 13 underground electric services.⁴ The company reports 20, which is probably the average. Figure tabulated is number of services multiplied by 20.⁵ For 6,030 services in The Bronx, the average size of wire is 64,585 circular mils; the pounds of copper, 263,437; the average length, 73 feet, and the total length, 431,748 feet.⁶ Fifteen subsidiary connections were sold to the New York Edison Co. during 1919. The balance were temporarily abandoned during the year and cables with-

drawn from service.

⁷ Estimated.

TABLE XVIII. ELECTRIC METERS, 1919: (A) Number and amperage of meters owned at end of year

COMPANY	Pre-payment	REGULAR, DISTRIBUTED BY AMPERES							Total pre-payment and regular
		Not over 5	6-25	26-100	101-300	301-600	601-2000	Over 2000		Total
CONSOLIDATED SYSTEM									
New York Edison.....	242	214,196	44,610	10,955	3,835	2,007	509	28	276,130
United Electric L. & P.....	964	63,376	4,317	2,312	398	19	4	.....	70,437
N. Y. & Queens Elect. L. & P.....	.....	24,582	12,108	1,556	419	53	15	2	38,764
Total.....	1,196	302,144	61,035	14,824	4,652	2,078	528	30	385,291
OTHER COMPANIES									
Brooklyn Edison.....	.....	121,199	20,245	3,540	793	217	72	10	146,176
Richmond Light & R. R.....	.....	6,184	4,631	600	46	1	.....	.....	11,462
Flatbush Gas.....	3	17,221	941	128	20	.....	2	.....	18,331
Queens Borough G. & E.....	.....	5,218	4,642	308	30	1	.....	.....	10,199
Bronx Gas & Electric.....	.....	2,407	4,468	102	9	4	2	.....	2,992
Total.....	3	152,229	31,027	4,678	907	223	76	10	189,180
Grand total.....	1,199	454,373	92,062	19,502	5,560	2,301	604	40	575,441

TABLE XVIII. Electric meters, 1919: (B) Number bought and number condemned, lost or destroyed, together with net increase during year, by ampere

COMPANY	Pre-payment	REGULAR, DISTRIBUTED BY AMPERES							Total pre-payment and regular
		Not over 5	6-25	26-100	101-300	301-600	601-2000	Over 2000		Total
CONSOLIDATED SYSTEM									
New York Edison:									
Bought.....	.....	16,640	2,492	620	139	73	30	.....	19,994
Condemned, etc.....	.....	666	443	162	32	7	7	.....	1,317
Net increase.....	D \$	15,974	\$,049	458	107	66	\$3	.....	18,677
United Electric L. & P.:									
Bought.....	.....	1,150	1	24	22	.....	.....	.....	1,197
Condemned, etc.....	.....	24	.....	3	.....	.....	.....	.....	33
Net increase.....	.....	1,126	D 3	\$1	\$0	.....	.....	.....	1,164
N. Y. & Queens Elect. L. & P.:									
Bought.....	.....	5,587	2,582	124	20	10	2	.....	8,325
Condemned, etc.....	.....	2	8	.....	.....	.....	.....	.....	11
Net increase.....	.....	5,585	2,574	124	19	10	\$	.....	8,314
Net increase, Consolidated system.	D 2	22,685	4,620	603	146	76	25	.....	28,155
OTHER COMPANIES									
Brooklyn Edison:									
Bought.....	.....	27,240	1,352	149	36	5	1	.....	28,814
Condemned, etc.....	.....	64	99	21	6	4	.....	.....	194
Net increase.....	.....	\$7,176	1,253	128	30	1	.....	.....	\$8,680
Richmond Light & R. R.:									
Bought.....	.....	1,069	317	100	.....	.....	.....	.....	1,486
Condemned, etc.....	.....	8	17	9	1	.....	.....	.....	35
Net increase.....	.....	1,061	300	91	D 1	.....	.....	.....	1,451
Flatbush Gas:									
Bought.....	.....	2,154	90	8	.....	.....	.....	.....	2,252
Condemned, etc.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net increase.....	.....	2,154	90	8	.....	.....	.....	.....	2,252
Queens Borough Gas & Electric:									
Bought.....	.....	1,012	29	2	.....	.....	.....	.....	1,043
Condemned, etc.....	.....	.....	3	1	.....	.....	.....	.....	4
Net increase.....	.....	1,012	26	1	.....	.....	.....	.....	1,039
Bronx Gas & Electric:									
Bought.....	.....	585	40	6	1	.....	.....	.....	632
Condemned, etc.....	.....	5	1	3	.....	.....	.....	.....	9
Net increase.....	.....	580	39	3	.....	.....	.....	.....	623
Net increase, Other companies.	.....	31,983	1,738	231	30	1	1	.....	33,985
Grand total:									
Bought.....	.....	55,437	6,933	1,033	218	88	33	.....	63,743
Condemned, etc.....	.....	769	575	199	42	11	7	.....	1,606
Net increase.....	D \$	54,668	6,358	834	176	77	\$8	.....	62,138

TABLE XVIII. Electric meters, 1919: (C) Disposition of meters owned at end of year

COMPANY	IN CONSUMERS' SERVICE				In company service ¹	IN SHOP		IN STOCK		Total
	Set but locked	Active	TOTAL			Regular	Prepay-ment	Regular	Prepay-ment	
			Regular	Prepay-ment						
CONSOLIDATED SYSTEM										
New York Edison	1,409	287,610	287,440	179	734	.....	.....	7,956	63	276,372
United Electric L. & P.	839	66,769	67,284	884	114	.....	.....	2,902	70	71,331
N. Y. & Queens Elect. L. & P.	.....	34,677	35,516	.....	144	.....	.....	3,074	.....	38,734
Total	2,248	369,065	370,250	1,063	992	.....	.....	13,932	133	386,487
OTHER COMPANIES										
Brooklyn Edison	\$ 22,920	\$ 119,300	142,220	.....	.....	.....	.....	3,956	.....	146,176
Richmond Light & R. R.	24	10,928	10,950	.....	16	52	.....	444	.....	11,402
Flatbush Gas	517	17,012	17,529	.....	25	.....	.....	767	3	18,324
Queens Borough G. & E.	3,180	6,734	9,914	.....	31	.....	.....	254	.....	10,199
Bronx Gas & Electric	129	2,611	2,740	.....	19	.....	.....	233	.....	2,992
Total	26,770	156,583	183,353	.....	91	52	.....	5,654	3	189,153
Grand total	29,018	525,643	553,603	1,063	1,083	169	.....	19,586	136	575,640

NOTE.—Maximum demand meters in service were as follows: N. Y. Edison, 106; United Electric, 108; N. Y. & Queens, 31; Brooklyn Edison, 716; Richmond Light & R. R., 32; Flatbush Gas, 5.
¹ All regular.
² The N. Y. Edison Co. reports that it is not accustomed to "cut out" or lock meters on premises temporarily consuming no electricity, therefore the temporarily inactive meters are included with the active.
³ Brooklyn Edison reports 22,920 meters "in use by consumers" in excess of "active meters, exclusive of company service," assumed to be cut out.

TABLE XIX. INCANDESCENT LAMPS PURCHASED AND ISSUED, BY WATTAGE, 1919: (A) Tungsten lamps

COMPANY	WATTS											Total
	12½-10	15-20	25	40	50	60	75	100	125-250	300-500	750-1000	
NEW YORK Edison:												
Purchased.....	15,150	37,913	99,845	52,506	150	46,093	21,150	24,542	48,365	(1)	(1)	245,724
Issued (sales).....	38,245	46,496	94,146	56,358	87,718	95,430	237	41,107	11,289	(1)	(6)	473,026
UNION Electric L. & P.:												
Purchased.....	15,721	4,820	32,582	8,125	2,006	1,124	350	121	4,320	344	.....	69,603
Issued:												
Installations ("free").....	.....	.....	.....	.....	.....	.....	.....	19	21	.....	.....	40
Renewals ("free").....	.....	.....	.....	.....	.....	.....	.....	2,751	3,232	3,561	.....	10,210
Sales.....	23,468	14,781	30,054	17,518	62,220	24,548	1,012	7,120	1,702	331	52	132,566
Total.....	23,468	14,781	30,054	17,530	62,224	24,561	1,012	9,880	5,016	4,196	58	193,116
N. Y. & Queens Electric L. & P.:												
Purchased.....	8,100	6,500	38,840	.....	66,000	.....	4,756	8,136	1,728	348	.....	134,408
Issued (sales).....	8,303	5,419	34,267	.....	66,007	.....	.....	9,231	1,608	508	.....	135,973
Total, Consolidated System:												
Purchased.....	38,971	49,233	171,267	60,631	68,246	47,217	26,256	32,819	54,413	692	.....	549,745
Issued:												
Installations ("free").....	.....	.....	.....	.....	.....	.....	.....	19	21	.....	.....	40
Renewals ("free").....	.....	.....	.....	.....	.....	.....	.....	2,751	3,232	3,561	.....	10,210
Sales.....	70,016	66,696	160,467	73,876	216,545	119,978	1,249	57,453	14,640	830	81	781,965
Total.....	70,016	66,696	160,804	73,888	216,549	119,997	1,249	60,233	17,913	4,700	81	793,116
BROOKLYN Edison:												
Purchased.....	38,200	285	44,658	1,629	65,720	10,948	9,400	27,672	17,696	19,604	900	236,622
Issued (sales).....	31,993	439	71,109	1,326	98,460	19,169	11,469	34,224	18,615	20,060	507	304,431
RICHMOND L. & R. R.:												
Purchased.....	1,700	2,417	2,064	5,600	4,040	4,000	4,150	672	12,430	1,688	.....	38,761
Issued:												
Renewals ("free").....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sales.....	172	293	360	167	1,709	217	.....	105	7,476	1,048	.....	11,537
Total.....	544	702	169	7,292	1,325	4,600	1,500	249	6,976	17	.....	23,846
FLATBUSH Gas:												
Purchased.....	1,066	1,066	511	7,669	3,064	4,817	1,600	364	14,459	1,066	.....	36,583
Issued (sales).....	4,250	1,150	8,450	150	11,200	72	475	946	2,014	1,044	372	30,123
Total.....	4,523	3,263	10,806	285	12,732	56	1,131	1,316	2,667	1,004	1	34,778

QUINN, ROSSIGNOL & E.: Purchased..... Issued.....	2,920	200	6,350	400	9,960	.....	2,400	1,680	5,456	180	.....	29,546
Installations ("company use").....	22	.....	119	.....	345	.....	18	125	77	5	.....	711
Renewals ("free").....	202	1	648	20	469	.....	765	128	5,898	198	.....	8,330
Sales.....	5,828	149	11,121	394	18,388	37	1,238	1,315	8,383	49	1	38,893
Total.....	6,053	160	11,888	414	19,808	37	2,021	1,668	8,536	258	2	47,984
BROWN GAS & ELECTRIC: Purchased..... Issued.....	100	980	2,100	.....	3,053	200	250	456	6,494	.....	.....	13,633
Installations ("free").....	.....	1	.....	.....	5	2	6	.....	3	10	.....	27
Renewals ("free").....	.....	15	11	.....	3	9	3	8	5,938	740	.....	6,727
Sales.....	17	250	1,560	.....	1,563	255	175	251	24	1	.....	4,096
Total.....	17	266	1,571	.....	1,571	268	184	259	6,895	751	.....	10,850
Grand total: Purchased..... Issued.....	86,141	54,265	224,889	68,420	162,219	62,337	42,931	64,245	98,503	23,208	1,272	898,433
Installations ("free") ¹²	22	1	119	.....	350	2	24	144	101	15	.....	778
Renewals ("free").....	374	309	1,345	199	2,185	239	768	2,902	22,544	5,847	1	36,804
Sales.....	113,241	71,308	255,224	83,273	349,013	141,084	16,762	94,823	41,205	21,066	590	1,187,890
Total.....	178,657	71,913	266,689	83,472	361,643	141,356	17,664	97,969	68,560	26,928	591	1,225,481

- ¹ Includes an inconsiderable number reported as of 2 or 4 candle-power.
- ² Includes an inconsiderable number reported as of 30 watts, or as of 21 candle-power.
- ³ Includes an inconsiderable number reported as of 35 watts.
- ⁴ Includes an inconsiderable number reported as of 80 watts, or as of 60 c.p., and nitrogen lamps of 75 watts.
- ⁵ Includes lamps of 125 watts of N. Y. Edison, not separately reported.
- ⁶ Includes, for N. Y. Edison, all lamps of over 250 watts; and for various other companies, tungstens reported as of 100 c.p. and nitrogens of 200 watts.
- ⁷ Includes tungstens reported as of 250 or of 400 c.p., and nitrogens of 400 watts.
- ⁸ Includes tungstens reported as of 600 or of 1000 c.p.
- ⁹ Lamps of over 250 watts not separately returned; included with 125-250. See also note 6.
- ¹⁰ N. Y. & Queens does not keep a record of lamps issued to consumers without cost.
- ¹¹ These figures are for both tungsten and nitrogen lamps.
- ¹² Includes installations in company's service for Queens Borough G. & E.

[illegible]

¹ Includes an inconsiderable number reported as of 8 c.p.

¹ Includes an inconsiderable number reported as of 8 c.p.
² Includes an inconsiderable number reported as of 16 c.p.

: Includes an inconsiderable number reported
 : Includes lamps reported as of 400 c.p.

⁴ N. Y. & Queens Electric does not keep a record of lamps issued to consumers without cost.

**TABLE XX. CONNECTED LOAD, 1919: (A) Number of units and rating in kilowatts
§ 1. Lighting (number of lamps)**

COMPANY AND CLASS OF APPARATUS	INDICATED INCREASE OR (D) DECREASE FROM PREVIOUS YEAR			TOTAL NUMBER CONNECTED AT END OF YEAR					Total rating, in kilowatts	
	Total	THEREOF —		D. C. system	A. C. system	Total	THEREOF —			
		Arc	Gas-filled				Other filament	Arc		Gas-filled	Other filament
MUNICIPAL STREET *										
New York Edison	188	126	60	12,949	9,382	22,331	24	19,856	2,451	4,376
United Electric L. & P.	20	17	12	2,442	2,442	17,078	.....	17,078	709	1,818
Brooklyn Edison	248	248	72	18,949	24,908	41,861	84	38,667	1,600	6,886
N. Y. & Queens Elect. L. & P.	463	391	55	N. S.	N. S.	12,090	12	9,688	2,402	2,559
Total, Consolidated system	266	211	55	N. S.	N. S.	5,493	.....	5,493	.....	277
Richmond Light & R. R.	15	15	1	1,413	1,413	1,413	.....	1,413	.....	222
Flatbush Gas	30	30	30	2,953	2,953	2,953	.....	2,953	.....	260
Queens Borough G. & E.	80	80	80	2,583	2,583	2,583	.....	2,583	.....	.....
Bronx Gas & Electric .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	854	727	127	.....	.....	66,372	36	60,774	5,562	10,313
COMMERCIAL *										
New York Edison	435,147	.....	435,966	6,398,660	1,329,450	7,728,110	* 13,237	.....	7,714,873	399,854
United Electric L. & P.	132,486	.....	132,486	.....	1,868,120	1,894,120	1,350	.....	1,866,790	91,004
Brooklyn Edison	30,371	7	30,364	.....	484,042	484,042	367	.....	483,675	23,312
N. Y. & Queens Elect. L. & P.	198,004	.....	198,816	6,398,660	3,691,612	10,090,272	14,934	.....	10,065,338	616,870
Total, Consolidated system	766,008	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	* 203,960
Brooklyn Edison	D 48	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	9,290
Richmond Light & R. R.	7,035	7,035	7,035	.....	286,931	286,931	.....	.....	286,931	10,226
Flatbush Gas	14,540	.....	14,540	.....	155,018	155,018	20	.....	154,988	1,546
Queens Borough G. & E.	6,749	.....	6,749	.....	61,710	61,710	10	.....	61,700	2,424
Bronx Gas & Electric .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	752,706

TABLE XL Connected load, 1919: (A) Number of units and rating in kilowatts — Concluded
§ 2. Power

COMPANY AND CLASS OF APPARATUS	INDICATED INCREASE OR (D) DECREASE FROM PREVIOUS YEAR		TOTAL NUMBER CONNECTED AT END OF YEAR					Total rating, in kilowatts
	Total	Thereof owned by company	D. C. system	A. C. system	Total	Thereof owned by company		
RAILWAY (kw.) ¹								
New York Edison.....	.....	.....	.....	39,100	39,100	.....	.....	39,100
United Electric L. & P.....	.....	.....	.....	6,500	6,500	.....	.....	(²)
N. Y. & Queens Elect. L. & P.....	309	.....	N. S.	N. S.	1,831	.....	.....	1,831
Brooklyn Edison.....	1,419	N. R.	N. R.	N. R.	12,969	N. R.	.....	12,969
Richmond Light & R. R.....	.....	.....	.....	4,170	4,170	.....	.....	4,170
Total ¹	728	—	—	—	54,570	—	—	48,070
COMMERCIAL ¹								
ELECTRIC MOTORS ¹								
New York Edison (kw.).....	115,077	.....	374,351	22,256	396,607	.....	.....	396,607
United Electric L. & P. (h. p.).....	9,593 ¹	.....	.....	50,306	50,306	.....	.....	37,528
N. Y. & Queens Elect. L. & P. (number).....	685	N. R.	.....	5,146	5,146	N. R.	.....	30,479
Brooklyn Edison.....	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	.....	1,231,546
Richmond Light & R. R. (number).....	50	.....	10	562	572	.....	.....	9,890
Flatbush Gas (number).....	43	.....	.....	259	259	.....	.....	1,820
Queens Borough G. & E. (kw.).....	216	.....	.....	2,339	2,339	.....	.....	2,339
Bronx Gas & Electric (number).....	70	.....	.....	367	367	.....	.....	4,068
Total ¹	—	—	—	—	—	—	—	714,307
BATTERY CHARGING								
New York Edison (kw.).....	2,015	.....	21,824	2,861	24,685	.....	.....	24,685
N. Y. & Queens Elect. L. & P. (outlets).....	.....	.....	.....	36	36	.....	.....	118
Flatbush Gas (kw.).....	.....	.....	.....	17	17	.....	.....	17
Queens Borough G. & E. (kw.).....	.....	.....	.....	52	52	.....	.....	52
Total ¹	—	—	—	—	—	—	—	24,872

HEATING APPLIANCES									
New York Edison (kw.)	724	.....	9,282	1,492	10,774	.....	10,774	.....	10,774
N. Y. & Queens Elect. L. & P. (number)	1,908	.....	.....	8,422	8,422	.....	8,422	.....	8,422
Queens Borough G. & E. (kw.)	685	.....	.....	3,315	3,315	.....	3,315	.....	3,315
Total ¹	—	—	—	—	—	—	—	—	18,146
Total, Commercial ¹	—	—	—	—	—	—	—	—	757,325
COMPANY SERVICE									
ELECTRIC MOTORS									
New York Edison (kw.)	.....	.....	3,203	222	3,425	3,425	3,425	.....	3,425
United Electric L. & P. (hp.)	.....	.....	.....	241	341	341	341	.....	341
N. Y. & Queens Elect. L. & P. (number)	24	2	.....	98	100	100	100	.....	310
Brooklyn Edison (number)	24	639	.....	88	727	727	727	.....	4,188
Flatbush Gas (number)	5	5	.....	27	32	32	32	.....	668
Queens Borough G. & E. (kw.)	.....	.....	.....	203	203	203	203	.....	203
Bronx Gas & Electric (number)	.....	.....	.....	23	23	23	23	.....	319
Total	—	—	—	—	—	—	—	—	9,365
BATTERIES NOT IN DISTRIBUTING SYSTEM									
New York Edison (kw.)	.....	.....	217	468	685	685	685	.....	685
N. Y. & Queens Elect. L. & P. (cells)	.....	.....	.....	4	4	4	4	.....	22
Brooklyn Edison (cells)	.....	.....	159	.....	159	159	159	.....	23
Total	—	—	—	—	—	—	—	—	736
HEATING APPLIANCES									
N. Y. & Queens Elect. L. & P. (number)	.....	.....	.....	5	5	5	5	.....	5
Brooklyn Edison (number)	.....	.....	20	3	23	23	23	.....	67
Total	—	—	20	8	28	28	28	.....	72
Total, Company service	—	—	—	—	—	—	—	—	10,173

¹ See note 3 on preceding page.

* Maximum demand during year, 34,700 kw.

* Maximum demand during year, 17,136 kw.

* Maximum demand during year, 880 kw.

* Maximum demand during year, 1,062 kw.

* Maximum demand during year, 2,840 kw.

* Includes adjustment of 11,260 kw. in motors deducted but not actually disconnected, to correct records.

* Includes miscellaneous.

Respondent reports total kw. "unknown."

TABLE XX. Connected load, 1919: (B) Summary, by companies, and proportion primarily for lighting and for power

COMPANY	KILOWATTS OF CONNECTED APPARATUS					PER CENT DISTRIBUTION				
	LIGHTING		POWER		Total	LIGHTING		POWER		Total
	Municipal street	Com- mercial	Railway	Non- railway		Municipal street	Com- mercial	Railway	Non- railway	
CONSOLIDATED SYSTEM										
New York Edison	4,379	399,654	39,100	432,066	875,199	0.50	45.66	4.47	49.37	100.00
United Electric L. & P.	518	94,004	6,500	37,528	138,550	0.37	67.85	4.69	27.09	100.00
N. Y. & Queens Elect. L. & P.	1,489	23,212	1,831	34,654	61,186	2.43	37.94	2.99	56.64	100.00
Total	6,386	516,870	47,431	504,248	1,074,935	0.60	48.08	4.41	46.91	100.00
OTHER COMPANIES										
Brooklyn Edison	2,609	120,590	12,969	123,546	443,084	0.59	46.48	0.67	52.26	100.00
Richmond Light & E. R.	558	9,380	4,170	9,890	23,998	2.33	39.09	17.37	41.21	100.00
Flatbush Gas	277	10,226	.....	1,837	12,340	2.24	82.87	.....	14.89	100.00
Queens Borough G. & E.	223	7,846	.....	5,706	13,775	1.62	56.96	.....	41.42	100.00
Bronx Gas & Electric	260	2,424	.....	4,083	6,782	3.83	35.74	.....	60.43	100.00
Total	3,927	235,836	7,139	253,077	499,979	0.78	47.17	1.43	50.62	100.00
Grand total	10,313	752,706	54,570	757,325	1,574,914	0.65	47.79	3.47	48.09	100.00

NOTE.— Company-service apparatus not included.

See note 3 on first page of DIV. A.

TABLE XII. PRODUCTION OF ELECTRIC ENERGY BY COMPANIES AND STATIONS, 1919: (A) Energy generated in relation to fuel consumed and to generating capacity

COMPANY AND STATION	FUEL CONSUMED			KILOWATT-HOURS GENERATED (INCLUDING STATION CONSUMPTION)			Kw.hrs. generated per kw. of capacity
	Anthracite coal (cwt.)	Bituminous coal (cwt.)	Pounds per kw.hr. generated	Direct current	ALTERNATING AND DIRECT CURRENT COMBINED		
					Aggregate for year	Average per day	
CONSOLIDATED SYSTEM							
New York Edison.....	865,393	18,707,741	2.41	1,801,861	787,609,662	2,167,807	2,503
Used at Waterside stations ¹			(¹)		6,083,350	16,667	(¹)
Waterside "A".....		7,984,749	1.236		338,286,100	926,811	1,038
Waterside "B".....		10,119,379	1.238		425,977,500	1,167,081	1,144
Kingsbridge.....		603,613	1.391		15,450,751	42,331	1,453
Duane street.....	265,393		14.96	1,773,741	1,773,741	4,860	233
Gold street.....	(¹)		(¹)	28,120	28,120	77	31
United Electric L. & P.....	132,819	6,655,398	2.00		331,172,000	907,320	2,567
New York & Queens Elect. L. & P.....		35,405	4.15		4,054,660	11,109	559
Total.....	398,212	25,398,544	2.30	1,801,861	1,122,826,252	3,076,236	2,348
OTHER COMPANIES							
Brooklyn Edison.....	323,183	8,535,626	2.68	10,876,925	338,060,000	926,198	2,606
Used at generating stations ¹			(¹)	10,975,925	10,975,925	30,071	(¹)
Gold street.....	60,637	7,347,323	12.63		281,687,822	771,748	1,029
66th street.....	262,546	1,186,203	13.19		45,396,253	124,373	1,237

¹ As identity of stations producing energy used at generating stations of the Brooklyn Edison and at the Waterside stations of the New York Edison is not revealed by these companies, data for fuel consumed per kw. hr. generated, and for energy generated per kw. of capacity, are only approximately correct for individual stations of these companies.

² Most of the coal of this station is used for keeping the station in readiness for emergency service.

³ Respondent uses no coal at the Gold street station, but purchases the steam directly, amounting to \$281.20.

⁴ The respondent operated its plant only 164 days during the year. The average for the period of actual operation is 24,724 kw. hrs.

TABLE XXI. Production of electric energy by companies and stations, 1919: (A) Energy generated in relation to fuel consumed and to generating capacity — Concluded

COMPANY AND STATION	FUEL CONSUMED			KILOWATT-HOURS GENERATED (INCLUDING STATION CONSUMPTION)			Capacity of station (kw.)	(Kw. hrs. generated per kw. of capacity)
	Anthracite coal (cwt.)	Bituminous coal (cwt.)	Pounds per kw. hr. generated	Direct current	ALTERNATING AND DIRECT CURRENT COMBINED			
					Aggregate for year	Average per day		
OTHER COMPANIES — <i>Concluded</i>								
Richmond Light & R. R.		665,500	1.68	.....	39,628,850	108,572	23,800	1,665
Flatbush Gas.	410,424	31,810	4.17	130,569	10,601,389	29,045	7,175	1,478
Queens Borough G. & E. ....	.....	303,078	4.06	.....	7,456,400	20,429	8,700	857
Bronx Gas & Electric.	140,840	35,390	4.46	.....	3,947,280	10,814	3,350	1,178
Total.	874,447	9,569,304	2.61	11,106,494	399,693,919	1,095,052	172,725	2,314
Grand total.	1,272,650	34,967,848	2.38	12,908,355	1,522,520,171	4,171,288	650,975	2,330

TABLE XXI. Production of electric energy by companies and stations, 1919: (B) Net output in relation to station capacity, connected load and maximum load.

COMPANY	Capacity of station (kw.)	Net output of generating stations (kw.hrs.) ¹	Average net output per hour (kw.hrs.)	Connected load Dec. 31st (kw.) ²	Maximum load (kw.)	Ratio (per cent) of maximum load to station capacity	RATIO (PER CENT) OF AVERAGE NET OUTPUT PER HOUR TO—		
							Station capacity	Connected load	Maximum load (the load factor)
CONSOLIDATED SYSTEM									
New York Edison.....	548,000	781,616,812	89,814	875,199	875,060	79.84	86.09	10.19	58.67
Wabash "A".....	166,000	338,286,100	38,617	—	102,100	61.51	23.26	—	37.82
Wabash "B".....	135,500	425,977,500	48,628	—	141,000	104.06	35.89	—	34.49
Kingsbridge.....	82,000	* 15,450,751	* 1,764	—	27,850	87.03	* 5.51	—	* 6.33
Duane street.....	7,600	* 1,773,741	* 202	—	7,351	96.72	* 2.66	—	* 2.75
Gold street.....	900	* 28,120	* 3	—	532	59.11	* 3.33	—	* 5.56
United Electric L. & P.....	129,000	320,237,971	36,559	138,550	84,400	65.43	28.34	26.39	43.32
N. Y. & Queens Elect. L. & P. ⁴	7,250	* 4,041,670	* 461	61,186	5,154	71.09	* 6.36	4.75	* 8.94
Total.....	478,250	1,105,815,853	126,234	1,074,935	—	—	26.40	11.74	—
OTHER COMPANIES									
Brooklyn Edison.....	129,700	387,084,075	37,358	445,084	105,400	81.26	28.70	8.67	55.43
Gold street.....	93,000	281,637,822	32,156	—	82,000	88.17	34.58	—	39.21
66th street.....	36,700	45,396,253	5,182	—	23,900	65.12	14.12	—	21.68
Richmond Light & R. R.....	23,800	36,554,204	4,173	* 23,998	10,000	42.02	17.53	19.53	41.73
Flushing Gas.....	7,175	9,385,726	1,072	12,340	4,860	67.74	14.93	8.68	22.04
Queens Borough G. & E.....	8,700	7,140,654	815	13,775	3,800	43.68	9.37	5.92	21.45
Bronx Gas & Electric.....	3,350	3,061,217	353	6,782	1,470	43.88	10.54	5.20	24.01
Total.....	172,725	383,255,876	43,751	499,979	—	—	25.33	8.93	—
Grand total.....	650,975	* 1,489,071,729	169,985	1,574,914	—	—	26.11	10.86	—

¹ Excludes current used in the generating stations. See Table XXV.² Excludes all company-service loads, with the exception of the railway load of 4,170 kw. of the Richmond Light & R. R.³ Kingsbridge, Duane and Gold street stations are used for emergency service, and are not operated during the entire year. The average output per hour in the table is for the full 8,760 hours per year, and the ratios are based on this average.⁴ Operated during the winter only. The average output per hour in the table is for the full 8,760 hours per year, and the ratios are based on this average.⁵ See note 7, Table XXIII.

TABLE XIII. PRODUCTION OF ELECTRIC CURRENT, 1919: QUANTITY (CWT.) AND COST OF FUEL

COMPANY AND KIND OF MATERIAL	On hand at beginning of year	Received during year	Total	USED DURING YEAR			Sold during year	On hand at end of year	Stock expense	COST OF COAL USED (IN-CLUDES OF STOCK EX-PENSE APPLICABLE)	
				Under boilers	Elsewhere	Total				Aggregate	Per cwt. (cents)
ANTHRACITE STEAM COAL											
CONSOLIDATED SYSTEM											
New York Edison	70,256	286,874	366,130	265,303	14,785	280,178	37,760	48,192	\$4,987 00	\$80,487 56	28.7
N. Y. & Queens Elect. L. & P.	28,732	120,907	149,639	132,819		132,819		16,880	\$1,093 31	\$34,943 47	26.3
Total	107,988	407,841	515,829	398,212	14,785	412,997	37,760	65,072	\$6,081 00	\$115,431 03	27.9
OTHER COMPANIES											
Brooklyn Edison	398,815	16,141	414,956	323,183	5,376	328,559		86,397	\$5,539 14	\$81,959 96	18.9
Flatbush Gas	121,190	458,821	580,011	410,424	14,410	424,834		155,177	\$304 99	\$116,969 22	27.5
Queens Borough G. & E.	802	1,382	2,244		1,458	1,458		786		\$116,553 93	38.0
Bronx Gas & Electric	\$10,730	\$180,465	191,195	140,840	\$769	\$141,009	852	\$48,734	\$1,513 10	\$32,188 32	22.7
Total	531,597	656,809	1,188,406	874,447	22,013	896,460	852	291,094	\$6,357 23	\$211,671 45	23.6
Total, anthracite											
	639,585	1,064,650	1,704,235	1,272,656	36,796	1,309,457	38,612	356,106	\$13,088 23	\$227,102 48	25.0
BITUMINOUS STEAM COAL											
CONSOLIDATED SYSTEM											
New York Edison	4,796,073	15,317,817	20,113,890	18,707,741	60,421	18,768,162	70,988	1,274,740	\$324,107 66	\$5,275,700 13	28.1
United Electric L. & P.	135,296	6,037,588	6,172,884	6,065,399		6,065,399		117,485	\$7,726 66	\$1,885,061 43	28.3
N. Y. & Queens Elect. L. & P.	4,816	32,211	37,027	35,405		35,405		1,622	\$614 39	\$9,365 14	26.5
Total	4,936,185	21,387,616	26,323,801	25,398,545	60,421	25,458,966	70,988	1,393,847	\$392,448 71	\$7,170,216 70	28.2
OTHER COMPANIES											
Brooklyn Edison	890,243	8,313,872	9,204,115	8,533,898	18,839	8,552,735		651,078	\$396,505 85	\$2,581,242 22	30.2
Richmond Light & R. R.	79,430	965,552	1,044,982	665,500		665,500	672	379,452	(¹⁹)	265,959 33	40.0
Flatbush Gas	16,898	26,337	43,235	31,810	1,334	33,144		10,081	\$186 37	\$12,366 35	37.3
Queens Borough G. & E.	109,558	272,289	381,847	303,077		303,077		78,770	766 03	\$4,454 76	27.9
Bronx Gas & Electric	\$50,830	\$248	\$3,078	\$5,380	\$20,722	\$26,102		\$6,966	\$170 68	\$16,767 11	28.1
Total	1,155,949	9,581,296	10,737,247	9,569,303	40,895	9,610,198	672	1,126,377	\$396,606 93	\$2,859,768 84	30.8
Total, bituminous											
	6,092,194	31,508,914	37,601,048	34,967,848	101,316	35,069,164	71,660	2,590,224	\$789,057 64	\$10,130,005 64	28.9
Grand total, all coal											
	6,731,719	32,633,564	39,365,283	36,240,507	138,114	36,378,621	110,272	2,876,390	\$802,066 87	\$10,457,108 02	28.7

¹ The company returns \$239,095.35 as cost of removing ashes, operating coal storage plant, and miscellaneous items for anthracite and bituminous steam coal combined. This amount is apportioned between the two according to the number of pounds of each consumed during the year.

² Includes also an item of \$98.15 incidental to the handling of ashes apportioned between anthracite and bituminous coal according to the number of pounds of each consumed during the year.

³ An item of \$122,432.28 for handling coal and ashes in connection with anthracite and bituminous steam coal combined is apportioned between the two according to the number of pounds of each consumed during the year.

⁴ Includes also an item of \$17.15, incidental to handling the ashes, apportioned between anthracite and bituminous coal according to the number of pounds of each consumed during the year.

⁵ All figures have been equally divided between gas and electrical departments by Bureau of Statistics of this Commission.

⁶ Includes inventories of gasite department, not separately reported by respondent.

⁷ Includes 41 cwt. of anthracite gas coal, aggregate cost, \$15.86; and expense \$0.56.

⁸ Includes the 26,328 cwt. used in the gas department of the 206,752 cwt. reported as received by respondent, 65,856 cwt., costing \$16,072.59, were "adjustment through Corporate surplus account, covering years 1913-1918 inclusive."

⁹ Division made by arbitrarily assigning to the gas and electrical departments, respectively, one-half of coal used "elsewhere".

¹⁰ See notes 7 and 9.

¹¹ Stock expense apportioned between gas and electrical departments by the Bureau of Statistics of this Commission according to the number of pounds consumed in each.

¹² Stock expense not separately reported.

¹³ Represents "Adjustment through Corporate surplus account covering years 1913-1918 inclusive."

TABLE XXIII. VARIATION OF OUTPUT AND OF LOAD, 1919: (A) Total, daily average, maximum day's and minimum day's output (kw. hrs.) of each company and station, by months

ITEM	CONSOLIDATED SYSTEM						
	NEW YORK Edison					United Electric L. & P.	N. Y. & Queens Electric L. & P.
	Watervide "A."	Watervide "B."	Kingsbridge	Duane street	Total		
January:							
Total output.....	29,885,100	40,654,800	.....	67,580	70,607,480	24,534,209	853,130
Daily average.....	964,086	1,311,445	.....	2,180	2,277,661	701,426	27,520
Maximum day.....	N. R.	N. R.	.....	N. R.	(23) 3,098,842	(8) 906,240	(23) 50,880
Minimum day.....	N. R.	N. R.	.....	N. R.	(19) 1,388,500	(26) 665,560	(26) 23,830
February:							
Total output.....	26,879,000	37,922,000	.....	29,653	64,830,653	19,273,072	873,600
Daily average.....	959,964	1,354,357	.....	1,059	2,315,380	698,324	31,200
Maximum day.....	N. R.	N. R.	.....	N. R.	(14) 2,982,755	(21) 747,040	(14) 42,500
Minimum day.....	N. R.	N. R.	.....	N. R.	(16) 1,406,500	(23) 646,400	(23) 17,950
March:							
Total output.....	27,361,100	41,573,900	.....	710	68,935,710	21,241,584	553,720
Daily average.....	882,616	1,341,094	.....	23	2,293,733	695,212	17,962
Maximum day.....	N. R.	N. R.	.....	N. R.	(14) 2,835,200	(19) 749,160	(8) 22,530
Minimum day.....	N. R.	N. R.	.....	N. R.	(30) 1,315,400	(30) 510,680	(31) 12,510
April:							
Total output.....	26,158,200	37,100,700	.....	.....	63,258,900	22,700,363	87,310
Daily average.....	871,940	1,236,690	.....	.....	2,108,630	756,679	2,910
Maximum day.....	N. R.	N. R.	.....	.....	(24) 2,724,900	(24) 874,120	(5) 14,620
Minimum day.....	N. R.	N. R.	.....	.....	(27) 1,268,800	(6) 531,570	(2) 11,500
May:							
Total output.....	27,666,700	38,096,300	.....	.....	60,763,000	24,756,436	85,519,436
Daily average.....	892,474	1,067,623	.....	.....	1,960,097	708,595	2,758,692
Maximum day.....	N. R.	N. R.	.....	.....	(9) 2,637,100	(9) 898,000	.....
Minimum day.....	N. R.	N. R.	.....	.....	(25) 1,168,500	(4) 566,300	.....
June:							
Total output.....	24,648,900	32,062,800	28,900	.....	56,780,600	25,288,848	82,019,448
Daily average.....	821,680	1,068,427	N. R.	.....	1,891,020	842,962	2,733,982
Maximum day.....	N. R.	N. R.	N. R.	.....	(26) 2,654,200	(27) 963,700	.....
Minimum day.....	N. R.	N. R.	N. R.	.....	(15) 1,069,300	(29) 611,810	.....
July:							
Total output.....	24,919,600	31,219,900	2,068,375	22,568	58,280,443	27,057,176	85,317,610
Daily average.....	803,568	1,007,033	67,367	1,051	1,870,366	872,812	2,762,181
Maximum day.....	N. R.	N. R.	N. R.	N. R.	(16) 2,573,500	(10) 973,910	.....
Minimum day.....	N. R.	N. R.	N. R.	N. R.	(13) 1,069,100	(27) 569,900	.....

August:	28,007,900	29,067,100	2,624,153	131,264	50,830,416	27,679,161	87,509,577
Total output.....	903,481	837,649	84,450	4,264	1,980,014	892,876	2,822,860
Daily average.....	N. R.	N. R.	N. R.	N. R.	(13) 2,018,319	(27) 988,730	—
Maximum day.....	N. R.	N. R.	N. R.	N. R.	(24) 1,147,700	(10) 846,620	—
Minimum day.....	N. R.	N. R.	N. R.	N. R.	—	—	—
September:							
Total output.....	28,666,800	30,043,800	2,195,744	145,591	61,052,035	29,816,361	90,868,396
Daily average.....	956,563	1,001,460	73,192	4,853	2,035,068	993,879	3,028,947
Maximum day.....	N. R.	N. R.	N. R.	N. R.	(23) 2,856,973	(23) 1,142,260	—
Minimum day.....	N. R.	N. R.	N. R.	N. R.	(14) 1,212,900	(7) 702,420	—
October:							
Total output.....	30,869,500	35,368,400	3,214,259	260,580	69,712,739	33,173,739	103,156,486
Daily average.....	996,790	1,140,916	103,686	8,406	2,248,798	1,070,068	3,327,629
Maximum day.....	N. R.	N. R.	N. R.	N. R.	(30) 3,143,579	(1) 1,209,730	—
Minimum day.....	N. R.	N. R.	N. R.	N. R.	(12) 1,301,100	(26) 804,560	—
November:							
Total output.....	30,733,000	36,214,300	2,500,583	423,059	69,874,432	31,139,088	101,685,200
Daily average.....	1,024,433	1,207,144	83,363	14,102	2,329,148	1,037,970	3,389,507
Maximum day.....	N. R.	N. R.	N. R.	N. R.	(26) 3,408,689	(26) 1,234,190	—
Minimum day.....	N. R.	N. R.	N. R.	N. R.	(23) 1,445,500	(2) 769,890	—
December:							
Total output.....	32,490,200	41,663,500	2,798,438	682,736	77,650,804	33,598,646	111,989,960
Daily average.....	1,048,071	1,343,964	90,272	22,024	2,505,155	1,083,827	3,612,579
Maximum day.....	N. R.	N. R.	N. R.	N. R.	(9) 3,801,624	(24) 1,227,100	—
Minimum day.....	N. R.	N. R.	N. R.	N. R.	(28) 1,486,600	(28) 847,180	—
Year:							
Total output.....	338,286,100	425,977,500	15,450,761	1,773,741	781,516,212	380,257,971	1,105,815,853
Daily average.....	926,811	1,167,062	42,331	4,859	2,141,140	877,419	3,029,632
Maximum day.....	N. R.	N. R.	N. R.	N. R.	3,408,689	1,234,190	50,860
Date.....	.....	.....	.....	.....	November 26	November 26	January 23
Minimum day.....	N. R.	N. R.	N. R.	N. R.	1,039,100	510,680	5,750
Date.....	.....	.....	.....	.....	July 13	March 30	October 7

NOTE A.—Figures in parentheses indicate day of month.

NORTH A.—Figures in parentheses indicate day of month.
NORTH B.—Net output except for Flatbush and Queens Borough, for which the gross output (i. e., including energy used at the generating station) is given. See

Table XXV.

¹ Company operated only 184 days; daily average based on 365 days.
² Includes output of Gold street as follows: November, 3,190; December, 24,930; total for year, 28,120 kw. hrs., a daily average output of 77, based on 365 days.

* Slight differences between these figures and the corresponding figures of Table XXIV (A) are due to the fact that the former are based on recording watt-meter readings, and the latter on indicating watt-meter readings.

TABLE XXIII. Variation of output and of load, 1919: (A) Total, daily average, maximum day's and minimum day's output (kw. hrs.) of each company and station, by months — Concluded

Item	BROOKLYN EDISON				Richmond Light & R. R.	Flatbush Gas	Queens Borough G. & E.	Bronx Gas & Electric	Grand total
	Gold street	66th street	Total						
January:									
Total output.....	25,680,352	1,814,461	27,494,813		3,395,540	968,203	539,400	251,850	128,644,625
Daily average.....	828,899	58,531	886,930		109,534	31,232	17,400	8,124	4,149,837
Maximum day.....	(8) 984,000	(31) 116,000	(23) 1,054,000		(8) 126,070	(2) 34,540	(2) 20,200	(31) 10,700	—
Minimum day.....	(26) 491,000	(4) 43,000	(26) 491,000		(1) 61,050	(26) 25,920	(25) 15,000	(12) 9,400	—
February:									
Total output.....	21,438,108	2,477,600	23,915,708		3,242,050	812,418	450,900	208,450	113,606,851
Daily average.....	765,647	88,485	854,132		115,788	29,015	16,104	7,445	4,057,388
Maximum day.....	(4) 951,000	(31) 121,000	(4) 1,043,000		(28) 136,300	(15) 33,000	(15) 17,750	(1) 10,400	—
Minimum day.....	(9) 455,000	(25) 124	(23) 477,000		(23) 66,920	(23) 24,030	(2) 14,000	(23) 8,600	—
March:									
Total output.....	21,192,062	3,631,284	24,823,346		3,316,090	844,501	469,100	208,143	120,392,184
Daily average.....	683,615	117,138	800,753		109,971	27,242	15,132	6,714	3,883,619
Maximum day.....	(18) 883,000	(27) 207,000	(11) 963,000		(14) 131,250	(5) 29,821	(15) 16,750	(6) 10,300	—
Minimum day.....	(2) 338,000	(30) 33,000	(30) 424,000		(23) 80,810	(30) 20,775	(23) 13,500	(30) 8,000	—
April:									
Total output.....	20,164,920	3,711,956	23,876,876		3,256,550	721,890	438,500	189,238	114,523,677
Daily average.....	672,164	123,732	795,896		108,552	24,063	14,617	6,276	3,817,623
Maximum day.....	(1) 803,000	(24) 206,000	(24) 995,000		(2) 126,720	(16) 27,250	(26) 16,750	(12) 9,000	—
Minimum day.....	(6) 363,000	(27) 32,000	(26) 430,000		(27) 57,870	(27) 18,722	(6) 12,750	(14) 7,500	—
May:									
Total output.....	23,422,713	1,517,868	24,940,581		2,776,710	698,995	494,650	221,881	114,652,253
Daily average.....	755,571	48,964	804,535		89,571	22,548	15,957	7,157	3,898,460
Maximum day.....	(20) 915,000	(1) 149,000	(9) 976,000		(2) 102,600	(10) 26,170	(31) 19,850	(30) 13,700	—
Minimum day.....	(4) 443,000	(11) 13,000	(4) 443,000		(18) 55,610	(30) 17,360	(4) 13,500	(28) 8,100	—
June:									
Total output.....	22,531,729	2,532,761	25,064,490		2,683,740	735,866	627,400	271,211	111,403,155
Daily average.....	751,058	84,425	835,483		89,458	24,562	20,913	9,041	3,713,439
Maximum day.....	(20) 943,000	(19) 159,000	(27) 1,038,000		(27) 101,970	(20) 30,500	(28) 24,000	(1) 11,000	—
Minimum day.....	(22) 395,000	(8) 12,000	(21) 404,000		(8) 62,730	(1) 17,202	(6) 14,000	(27) 8,100	—
July:									
Total output.....	23,397,684	2,751,190	26,148,774		2,903,790	715,792	809,550	231,688	116,177,213
Daily average.....	754,761	88,748	843,509		93,671	23,060	26,114	9,087	3,747,653
Maximum day.....	(16) 908,000	(16) 145,000	(16) 1,051,000		(29) 116,100	(2) 26,330	(26) 30,250	(4) 16,200	—
Minimum day.....	(20) 451,000	(6) 10,000	(13) 507,000		(20) 61,750	(13) 16,770	(13) 22,400	(18) 9,600	—

August:	Total output.....	23,623,681	3,247,444	26,871,125	2,961,460	719,535	863,550	306,821	119,232,093
	Daily average.....	762,084	104,766	866,810	95,531	23,211	27,587	9,897	3,846,196
	Maximum day.....	(14) 935,000	(26) 167,000	(27) 1,062,000	(29) 106,660	(30) 27,700	(26) 30,850	(31) 13,700	—
	Minimum day.....	(17) 423,000	(10) 66,000	(10) 509,000	(17) 61,350	(10) 16,960	(3) 24,500	(18) 10,900	—
	September:								
September:	Total output.....	23,402,122	4,383,459	27,735,581	2,551,150	873,446	706,350	285,493	123,020,316
	Daily average.....	780,071	144,448	924,519	85,038	29,115	23,542	9,516	4,100,677
	Maximum day.....	(23) 994,000	(9) 226,000	(23) 1,161,000	(9) 108,940	(23) 35,751	(2) 28,500	(7) 14,300	—
	Minimum day.....	(1) 436,000	(28) 90,000	(28) 546,000	(1) 96,650	(7) 21,720	(28) 18,500	(24) 11,000	—
	October:								
October:	Total output.....	26,860,810	4,456,449	31,317,259	2,998,890	1,046,266	664,950	280,850	139,464,701
	Daily average.....	866,478	143,756	1,010,234	96,738	33,750	21,450	9,000	4,498,861
	Maximum day.....	(30) 1,056,000	(30) 226,000	(30) 1,292,000	(30) 110,040	(30) 41,210	(30) 24,750	(28) 13,500	—
	Minimum day.....	(5) 451,000	(19) 115,000	(5) 568,000	(26) 61,250	(5) 23,630	(19) 18,000	(16) 9,900	—
	November:								
November:	Total output.....	24,066,280	6,644,194	30,710,474	3,069,786	1,153,371	663,350	274,614	137,546,795
	Daily average.....	802,200	231,473	1,023,682	101,993	34,446	22,111	9,154	4,584,893
	Maximum day.....	(26) 1,027,000	(26) 301,000	(26) 1,328,000	(20) 125,180	(26) 45,030	(13) 24,500	(26) 13,000	—
	Minimum day.....	(23) 437,000	(2) 127,000	(23) 561,000	(9) 73,880	(9) 30,010	(9) 18,500	(2) 9,980	—
	December:								
December:	Total output.....	25,907,461	8,277,587	34,185,048	3,408,458	1,310,116	728,800	311,918	151,934,300
	Daily average.....	835,794	267,019	1,102,743	109,950	42,262	23,510	10,062	4,901,106
	Maximum day.....	(9) 1,043,000	(9) 326,000	(9) 1,369,000	(19) 124,790	(24) 53,120	(24) 27,250	(24) 13,800	—
	Minimum day.....	(26) 395,000	(14) 138,000	(25) 586,000	(25) 77,150	(14) 34,510	(23) 30,250	(7) 10,800	—
	Year:								
Year:	Total output.....	281,687,822	45,396,253	327,084,075	36,554,204	10,601,389	7,456,400	3,091,217	4,490,603,138
	Daily average.....	771,748	124,373	896,121	100,149	29,045	20,428	8,469	4,083,844
	Maximum day.....	1,056,000	326,000	1,369,000	136,300	53,120	30,950	15,200	—
	Date.....	October 30	December 9	December 9	February 28	December 24	August 26	July 4	—
	Minimum day.....	363,000	124	424,000	55,610	16,770	12,750	7,500	—
	Date.....	April 6	February 28	March 30	May 18	July 13	April 6	April 14	—

NOTE A.—Figures in parentheses indicate day of month.
NOTE B.—Net output except for Flatbush Gas and Queens Borough, for which the gross output (i. e., including energy used at the generating station) is given.

¹ Not in operation the full time; daily average based on 365 days.

* Also January 11th.
* Also October 19th.

* Includes 1,531,409 kw.hrs. and Queens Borough.

W.MRS. and QUEEN BORO

TABLE XXIII. Variation of output and of load, 1919: (B) Monthly maximum peak load (kw.) of each station, with date¹ and time of day

Item	New York Edison ²					United Electric L. & P.	N. Y. & Queens Elect. L. & P.
	Watside "A"	Watside "B"	Kingsbridge	Duane street	Total for company		
January:							
Peak load.....	(23) 100,500	(22) 122,000	.....	(2) 2,805	(22) 222,084	(2) 56,400	(25) 5,012
Time of day.....	5 to 5:30	5 to 5:30	.....	4:30 to 5	5 to 5:30	6 to 6:30	5:47
February:							
Peak load.....	(4) 85,600	(4) 127,650	.....	(4) 1,804	(4) 215,054	(17) 41,500	(5) 5,022
Time of day.....	5 to 5:30	5 to 5:30	.....	5 to 5:30	5 to 5:30	6 to 6:30	5:41
March:							
Peak load.....	(5) 86,600	(6) 120,900	.....	(5) 710	(6) 205,210	(5) 43,000	(16) 4,971
Time of day.....	5 to 5:30	4:30 to 5	.....	4:30 to 5	5 to 5:30	5 to 5:30	6:57
April:							
Peak load.....	(18) 75,200	(24) 107,200	.....	.....	(22) 178,400	(18) 54,500	(3) 4,912
Time of day.....	3:30 to 4	4:30 to 5	.....	.....	4:30 to 5	8:30 to 9	8:57
May:							
Peak load.....	(9) 73,300	(12) 100,700	.....	.....	(9) 168,000	(10) 48,000	.....
Time of day.....	9:30 to 10 a.m.	4 to 4:30	.....	.....	9:30 to 10 a.m.	9 to 9:30	.....
June:							
Peak load.....	(20) 82,150	(30) 134,876	.....	.....	(30) 215,525	(28) 63,900	.....
Time of day.....	4:30 to 5	4 to 4:30	.....	.....	4 to 4:30	9:30 to 10	.....
July:							
Peak load.....	(16) 66,300	(16) 99,450	(28) 21,900	(28) 5,454	(16) 186,100	(12) 62,500	.....
Time of day.....	2:30 to 3	2 to 2:30	3:30 to 4	2 to 2:30	9 to 9:30	9 to 9:30	.....
August:							
Peak load.....	(25) 67,300	(19) 93,700	(27) 21,300	(25) 4,561	(25) 177,300	(30) 67,600	.....
Time of day.....	9 to 9:30 a.m.	9 to 9:30 a.m.	11:30 to 12 m.	4 to 4:30	11 to 11:30 a.m.	8:30 to 9	.....
September:							
Peak load.....	(29) 70,300	(11) 100,450	(28) 22,800	(28) 5,208	(23) 183,438	(29) 69,500	.....
Time of day.....	7:30 to 8	9 to 9:30 a.m.	3:30 to 4	4 to 4:30	3:30 to 4	7:30 to 8	.....
October:							
Peak load.....	(30) 82,000	(30) 115,250	(27) 27,850	(30) 5,653	(30) 221,503	(3) 70,500	(30) 5,154
Time of day.....	4:30 to 5	4:30 to 5	4:30 to 5	4:30 to 5	4:30 to 5	7:30 to 8	5:54
November:							
Peak load.....	(25) 102,100	(25) 141,000	(19) 26,600	(28) 6,130	(25) 273,060	(20) 84,400	(1) 5,124
Time of day.....	5 to 5:30	4:30 to 5	4:30 to 5	4:30 to 5	4:30 to 5	5 to 5:30	6:11
December:							
Peak load.....	(29) 98,000	(3) 128,750	(1) 24,800	(5) 7,351	(3) 247,259	(16) 80,200	(30) 4,737
Time of day.....	5 to 5:30	5 to 5:30	4:30 to 5	5 to 5:30	5 to 5:30	5 to 5:30	5:35
Year's peak.....	102,100	141,000	27,850	7,351	273,060	84,400	5,154

Notes.— The time of day is p. m., unless otherwise specified.

¹ Figures in parentheses represent day of month.

² The Gold street station was used as a generating station only during November and December, the maximum peak loads for those two months being 400 kw. November 28th, 4:30 to 5 p. m., and 632 December 2d, 4:30 to 5 p. m., the latter also the maximum peak load for the year.

TABLE XXIII. Variation of output and of load, 1919: (B) Monthly maximum peak load (kw.) of each station, with date and time of day — Concluded

Item	BROOKLYN EDISON			Richmond Light & Railroad	Flatbush Gas	Queens Borough G. & E.	Bronx Gas & Electric
	Gold street	66th street	Total for company				
January:							
Peak load.....	(6) 71,000	(31) 10,400	(6) 77,000	(26) 8,600	(4) 3,515	(4) 1,725	(25) 895
Time of day.....	5:00	6:00	5:00	3:00	7 to 7:30	5:45	8:00
February:							
Peak load.....	(15) 62,000	(3) 12,900	(14) 67,200	(24) 10,000	(15) 3,475	(8) 1,700	(1) 845
Time of day.....	8:00	6:00	9:30 a.m.	9:00 a.m.	7 to 7:30	6:10	7:30
March:							
Peak load.....	(18) 59,000	(27) 14,800	(18) 68,500	(14) 9,400	(15) 3,500	(22) 1,700	(1) 900
Time of day.....	10:30 a.m.	4:00	10:30 a.m.	9:00 a.m.	7:30 to 8	7:10	7:30
April:							
Peak load.....	(1) 52,000	(24) 14,600	(24) 65,600	(1) 9,000	(26) 3,330	(26) 1,775	(26) 1,040
Time of day.....	10:00 a.m.	11:00 a.m.	11:00 a.m.	9:00 a.m.	8:30 to 9	8:25	8:30
May:							
Peak load.....	(9) 60,000	(1) 10,800	(9) 66,000	(12) 7,600	(10) 3,360	(31) 2,700	(31) 1,380
Time of day.....	9:30 a.m.	8:30	9:30 a.m.	9:00 a.m.	8:30 to 9	9:15	9:30
June:							
Peak load.....	(20) 72,000	(21) 12,800	(20) 78,000	(23) 7,500	(9) 3,215	(28) 3,200	(7) 1,460
Time of day.....	5:00	9:30	5:00	3:00	9 to 9:30	9:20	10:00
July:							
Peak load.....	(16) 63,000	(16) 12,200	(16) 75,200	(29) 8,000	(19) 3,015	(26) 3,750	(12) 1,425
Time of day.....	3:30	3:30	3:30	11:00 a.m.	9 to 9:30	8:55	9:30
August:							
Peak load.....	(13) 60,000	(25) 12,500	(27) 71,800	(6) 7,700	(30) 2,965	(30) 3,800	(16) 1,470
Time of day.....	3:00	11:00	1:30	9:00 a.m.	9 to 9:30	8:15	9:00
September:							
Peak load.....	(23) 64,000	(15) 14,700	(23) 73,000	(16) 7,600	(30) 3,775	(6) 3,400	(6) 1,460
Time of day.....	3:00	8:00	3:00	9:00 a.m.	8 to 8:30	8:15	9:30
October:							
Peak load.....	(30) 76,000	(31) 19,000	(30) 91,500	(1) 7,800	(80) 4,090	(1) 2,350	(4) 1,160
Time of day.....	4:30	6:30	4:30	10:00 a.m.	7:30 to 8:00	8:00	9:00
November:							
Peak load.....	(25) 82,000	(26) 22,800	(25) 105,400	(18) 8,000	(26) 4,385	(1) 2,325	(22) 990
Time of day.....	5:00	5:00	5:00	10:00 a.m.	6:30 to 7:00	6:30	7:30
December:							
Peak load.....	(9) 81,000	(9) 23,900	(9) 104,900	(2) 8,000	(24) 4,860	(27) 2,375	(31) 1,010
Time of day.....	5:00	5:00	5:00	9:00 a.m.	7:30 to 8:00	7:10	7:30
Year's peak.....	82,000	23,900	105,400	10,000	4,860	3,800	1,470

NOTE.—The time of day is p.m., unless otherwise specified.

† Figures in parentheses represent day of month.

* Also August 14th at 11:30 a.m., and August 27th at 1:30 p.m.

TABLE XXIV. VARIATION OF OUTPUT AND OF LOAD: OUTPUT (KW. HRS.) FOR EACH HOUR OF THE MAXIMUM WEEK AND OF THE MINIMUM DAY, 1919
(A) New York Edison

Hour Beginning	SEVEN-DAY PERIOD HAVING DAY OF MAXIMUM OUTPUT AT CENTER					Average for the seven days	Ratio (per cent) of each hour's average to hourly average for entire week	Day of minimum output (July 13)
	November 23	November 24	November 25	November 26	November 27	November 28	November 29	
12 midnight.....	52,400	49,800	51,150	52,600	57,800	53,300	54,100	48,650
1 a.m.....	43,600	37,350	41,800	43,300	44,000	43,000	44,100	39,350
2 a.m.....	35,900	34,350	37,350	38,600	37,800	36,300	40,800	35,400
3 a.m.....	35,900	32,600	36,350	38,300	38,900	34,400	39,300	31,400
4 a.m.....	35,650	32,450	36,100	38,900	38,600	35,900	39,300	33,730
5 a.m.....	34,900	30,850	41,100	41,300	38,700	40,450	43,550	32,630
6 a.m.....	32,850	31,350	54,250	57,700	39,300	54,850	52,350	27,800
7 a.m.....	38,400	52,550	86,150	102,400	45,800	95,850	93,350	29,300
8 a.m.....	45,500	144,100	147,900	183,792	54,300	157,900	160,428	33,250
9 a.m.....	48,100	160,077	167,905	222,714	61,800	157,524	174,461	37,300
10 a.m.....	53,350	163,951	168,472	226,329	65,050	171,524	179,161	41,500
11 a.m.....	53,950	164,777	172,922	229,776	66,800	171,761	181,711	42,150
12 noon.....	64,050	139,846	143,583	194,570	63,000	137,655	141,900	42,150
1 p.m.....	66,450	161,283	188,398	216,950	65,800	164,546	186,500	41,550
2 p.m.....	66,250	165,906	197,656	219,796	64,050	166,046	184,500	41,900
3 p.m.....	57,900	179,306	227,380	229,444	69,000	200,438	187,900	41,900
4 p.m.....	84,000	239,757	301,405	296,234	69,000	257,658	178,850	41,650
5 p.m.....	109,550	223,067	240,710	235,884	119,200	237,756	181,600	42,900
6 p.m.....	107,100	181,200	192,700	187,900	115,800	179,250	166,700	42,900
7 p.m.....	105,300	163,000	173,750	166,400	109,700	161,300	157,900	48,800
8 p.m.....	99,700	146,700	155,100	155,600	106,800	149,600	137,286	68,100
9 p.m.....	91,300	123,600	128,650	132,700	93,000	125,850	138,450	72,900
10 p.m.....	75,700	91,150	94,200	96,300	83,050	95,100	111,600	92,671
11 p.m.....	57,950	69,200	74,700	74,700	65,950	69,200	81,000	70,600
Less excitation.....	50,600	56,869	58,368	40,050	49,100	59,150	57,640	50,600
Day's total.....	1,435,150	2,888,262	3,116,553	3,415,139	1,612,000	2,925,708	2,762,921	1,026,450
Add Blackwell's Island.....	2,690	3,120	3,290	3,800	2,980	3,330	3,290	1,540
Adjusted total.....	1,437,740	2,841,382	3,119,843	3,418,939	1,614,980	2,929,038	2,766,181	1,027,990

NOTE.—Data for the N. Y. & Queens Electric are not given because it purchased nearly all the current that it distributed, and for the Bronx Gas & Electric because it made no return. Data for the N. Y. Edison cover all generating stations, and include also the current purchased from the United Electric (see Table XXV). The slight differences between maximum and minimum day's output as given here and as given in Table XXIII, A, are due to the fact that the former are based on readings of indicating watt meters, and the latter on recording watt meters.

TABLE XXIV. Variation of output and of load: Output (kw. hrs.) for each hour of the maximum week and of the minimum day, 1919 — Continue
(3) United Electric Light & Power

Hour Beginning	SEVEN-DAY PERIOD HAVING DAY'S MAXIMUM OUTPUT AT CENTER							Average for the seven days	Ratio (per cent) of average hourly output to hourly average for entire week	Day of minimum output (March 30)
	November 23	November 24	November 25	November 26	November 27	November 28	November 29			
	November 23	November 24	November 25	November 26	November 27	November 28	November 29			
12 midnight.....	37,000	33,000	34,000	34,000	37,500	35,000	34,500	34,857	77.75	28,000
1 a.m.....	30,000	27,500	29,000	30,000	30,500	28,000	30,000	29,386	65.33	25,000
2 a.m.....	26,500	26,500	28,000	29,000	27,500	26,500	28,000	27,557	61.47	(1)
3 a.m.....	26,000	26,000	27,000	27,500	27,500	26,500	28,000	26,786	59.75	20,500
4 a.m.....	26,000	26,000	27,000	27,000	27,500	25,000	27,500	26,571	59.37	19,500
5 a.m.....	26,000	27,500	29,000	29,000	28,000	27,000	29,000	27,930	63.30	19,500
6 a.m.....	22,000	27,500	28,500	30,000	25,000	28,000	29,000	27,143	60.55	17,500
7 a.m.....	22,000	27,500	39,500	48,000	26,000	38,500	41,500	36,143	80.62	15,800
8 a.m.....	25,500	50,000	51,000	62,000	27,000	47,500	52,500	45,071	100.64	16,800
9 a.m.....	27,500	53,000	53,500	64,500	28,000	50,000	53,500	46,714	104.20	20,000
10 a.m.....	27,500	53,000	53,500	65,500	29,000	51,000	53,500	47,357	105.64	20,000
11 a.m.....	27,500	53,500	54,500	65,500	29,000	51,000	54,000	47,714	106.43	20,500
12 noon.....	27,500	39,000	39,500	60,500	29,000	51,000	49,000	36,930	83.83	20,500
1 p.m.....	29,500	46,500	59,000	68,000	29,000	50,500	43,500	46,214	103.09	19,500
2 p.m.....	29,500	46,500	59,000	68,000	29,000	50,500	43,500	46,214	107.55	20,000
3 p.m.....	29,500	46,500	53,500	61,000	29,000	48,500	38,000	43,714	97.51	20,000
4 p.m.....	24,000	46,500	55,500	66,000	36,000	51,500	51,000	50,286	112.17	19,700
5 p.m.....	64,000	70,500	70,000	67,500	51,000	69,500	67,500	65,714	146.69	20,000
6 p.m.....	65,500	67,500	69,000	68,500	54,000	70,500	67,500	66,357	148.02	22,500
7 p.m.....	65,000	64,500	67,500	67,500	54,000	64,000	65,500	64,000	143.76	21,000
8 p.m.....	62,000	63,500	68,000	67,500	54,000	60,500	63,000	62,930	140.37	41,000
9 p.m.....	58,500	68,000	69,000	69,500	59,000	66,000	68,500	67,500	146.11	41,000
10 p.m.....	55,000	63,000	58,000	61,000	49,000	55,500	63,000	56,857	126.71	41,000
11 p.m.....	41,500	47,000	46,000	50,000	43,500	47,000	51,000	46,572	103.99	33,500
Day's total.....	882,500	1,111,000	1,165,000	1,274,000	868,000	1,114,500	1,126,400	1,075,914	100.00	563,500
Adjustment ¹	-32,150	-31,320	-41,340	-39,810	-30,370	-37,450	-41,300	-36,248	—	-52,820
Adjusted total.....	850,350	1,079,680	1,123,660	1,234,190	837,630	1,077,050	1,085,100	1,039,666	—	510,680

¹ Daylight saving change.

² Represents difference between figures based on readings of indicating watt meters (above) and those based on recording watt meters.

TABLE XXIV. Variation of output and of load: Output (kw. hrs.) for each hour of the maximum week and of the minimum day, 1919 — Continued
(C) Brooklyn Edison

Hours BEGINNING	SEVEN-DAY PERIOD HAVING DAY OF MAXIMUM OUTPUT AT CENTER						Average for the seven days	Ratio (per cent) of each hour's average to hourly average for entire week	Day of minimum output (March 30)
	December 6	December 7	December 8	December 9	December 10	December 11	December 12		
12 midnight.....	24,000	25,000	20,000	24,000	24,000	24,000	25,000	23,714	18,500
1 a.m.....	22,000	19,000	18,000	20,500	20,000	21,000	21,500	20,285	17,300
2 a.m.....	20,500	18,000	16,000	19,500	19,500	19,500	19,000	18,857	(1)
3 a.m.....	19,000	18,000	15,000	18,500	18,000	19,000	18,000	17,929	16,000
4 a.m.....	19,000	17,000	15,000	18,000	17,800	19,000	17,900	17,643	15,500
5 a.m.....	19,000	17,000	16,000	18,300	18,000	19,000	18,000	17,900	15,000
6 a.m.....	20,000	16,700	18,000	23,000	20,000	21,000	22,000	20,100	14,000
7 a.m.....	40,000	17,000	34,000	40,500	40,000	36,000	38,000	35,071	12,300
8 a.m.....	63,000	20,000	61,500	70,000	79,900	53,000	74,500	60,986	12,000
9 a.m.....	64,000	23,000	72,000	80,500	75,000	68,000	70,000	65,929	13,700
10 a.m.....	60,000	25,000	70,000	82,000	75,500	70,000	83,000	66,843	13,500
11 a.m.....	34,000	20,000	57,000	78,000	76,000	66,000	85,000	68,143	16,000
12 noon.....	36,000	20,500	75,000	81,200	40,000	49,500	53,600	45,057	14,500
1 p.m.....	38,000	21,000	78,000	84,000	65,000	75,500	73,000	60,439	13,500
2 p.m.....	41,000	19,800	87,000	88,900	70,000	72,000	76,500	63,786	14,000
3 p.m.....	55,000	28,000	94,000	88,000	73,500	74,000	83,000	66,314	14,000
4 p.m.....	71,000	38,000	97,000	100,000	80,000	88,000	95,000	77,371	13,500
5 p.m.....	71,500	43,500	92,000	94,000	88,000	94,000	92,000	82,143	14,000
6 p.m.....	70,000	45,500	76,000	82,000	75,000	81,000	77,000	72,629	14,800
7 p.m.....	71,000	46,000	75,000	75,000	75,000	75,500	72,000	66,786	28,800
8 p.m.....	67,000	42,000	72,000	70,000	70,000	70,000	67,000	66,428	37,700
9 p.m.....	67,000	42,000	63,000	61,000	62,000	64,000	59,000	58,714	36,500
10 p.m.....	56,000	34,000	52,500	47,000	48,500	48,000	50,000	49,700	31,200
11 p.m.....	40,000	24,000	37,000	35,000	33,500	34,000	34,000	33,928	24,000
Day's total.....	1,085,000	628,000	1,286,000	1,369,000	1,267,000	1,266,000	1,333,000	1,176,286	424,000

1 Daylight saving change.

TABLE XXIV. Variation of output and of load: Output (kw. hrs.) for each hour of the maximum week and of the minimum day, 1919 — Continued
(D) Richmond Light & Railroad

Hour Beginning	SEVEN-DAY PERIOD HAVING DAY OF MAXIMUM OUTPUT AT CENTER							Average for the seven days	Ratio (per cent) of each hour's average to hourly average for entire week	Day of minimum output (May 18)
	February 25	February 26	February 27	February 28	March 1	March 2	March 3			
12 midnight.....	3,800	3,100	3,300	3,700	3,500	3,000	3,000	3,343	61.82	2,300
1 a.m.....	3,700	3,100	3,300	3,700	3,500	2,900	2,900	3,243	59.97	2,200
2 a.m.....	3,500	2,900	3,000	3,500	3,200	2,900	2,400	2,973	54.98	1,800
3 a.m.....	3,200	2,500	2,700	3,200	2,900	2,350	2,300	2,728	50.59	1,600
4 a.m.....	3,300	2,700	2,800	3,300	3,000	2,100	2,300	2,786	61.52	1,600
5 a.m.....	4,000	3,500	3,400	3,900	3,600	2,200	2,800	3,343	61.82	1,110
6 a.m.....	4,600	4,000	4,200	4,500	4,200	2,300	3,700	3,928	72.65	1,400
7 a.m.....	6,300	6,100	6,500	6,700	6,200	2,700	6,500	5,800	107.25	1,700
8 a.m.....	8,100	10,000	9,000	8,700	7,700	2,600	8,700	7,717	144.77	1,800
9 a.m.....	7,600	9,400	9,200	9,600	7,600	3,040	8,700	7,806	142.70	2,100
10 a.m.....	8,600	8,900	8,600	8,700	7,400	2,850	8,400	7,636	141.20	2,300
11 a.m.....	8,500	5,900	5,900	5,900	5,200	2,900	5,500	5,237	97.21	2,300
12 noon.....	8,700	9,500	8,800	8,600	7,100	2,950	8,200	7,693	142.26	2,300
1 p.m.....	8,600	9,300	8,800	8,600	6,800	3,800	8,300	7,743	143.18	2,700
2 p.m.....	8,500	8,800	8,600	8,700	6,800	3,300	8,300	7,571	140.00	2,500
3 p.m.....	6,500	5,400	6,300	6,200	4,100	3,100	5,500	5,200	98.01	2,400
4 p.m.....	5,800	5,400	5,200	5,300	4,000	3,300	4,700	4,828	89.28	2,500
5 p.m.....	6,800	6,400	7,100	6,600	5,600	5,000	5,900	6,200	114.65	2,500
6 p.m.....	6,900	6,500	6,900	6,800	5,800	5,300	6,300	6,357	117.55	2,500
7 p.m.....	6,300	6,100	6,800	6,300	5,600	5,100	5,600	5,971	110.41	3,600
8 p.m.....	5,800	5,300	6,000	5,800	5,200	4,500	5,000	5,871	99.32	4,200
9 p.m.....	5,000	4,500	5,200	4,800	4,200	4,100	4,300	4,614	85.32	3,600
10 p.m.....	3,900	3,800	4,300	4,000	3,500	3,300	3,400	3,743	69.21	2,600
Day's total.....	140,900	142,700	145,300	145,900	124,400	77,920	131,400	129,789	100.00	55,610

TABLE XXIV. Variation of output and of load: Output (kw. hrn.) for each hour of the maximum week and of the minimum day, 1919 — Continued
(E) Flathead Gas

Hour Beginning	SEVEN-DAY PERIOD HAVING DAY OF MAXIMUM OUTPUT AT CENTER						Average for the seven days	Ratio (per cent) of average for each hour to hourly average for entire week	Day of minimum output (July 13)
	December 21	December 22	December 23	December 24	December 25	December 26	December 27		
12 midnight.....	1,410	1,125	1,200	1,185	1,665	1,245	1,075	69.93	1,160
1 a.m.....	1,043	910	925	935	1,165	933	915	53.77	870
2 a.m.....	887	850	865	890	940	862	840	46.78	795
3 a.m.....	837	830	850	850	925	830	825	46.78	765
4 a.m.....	823	815	860	855	945	835	830	46.84	805
5 a.m.....	843	895	925	920	995	895	883	49.87	825
6 a.m.....	735	1,075	1,025	1,055	925	970	980	53.22	805
7 a.m.....	590	1,025	1,025	1,250	760	915	1,075	52.18	815
8 a.m.....	640	925	1,075	1,100	700	930	1,000	50.03	875
9 a.m.....	650	870	1,085	1,150	700	925	987	50.03	875
10 a.m.....	725	935	1,160	1,225	690	937	1,013	52.45	890
11 a.m.....	680	900	1,070	1,125	613	890	1,013	47.50	865
12 noon.....	563	800	900	1,075	570	837	775	43.38	800
1 p.m.....	575	925	1,125	1,280	555	900	875	49.76	800
2 p.m.....	665	1,025	1,150	2,065	613	1,000	950	58.66	875
3 p.m.....	760	1,285	1,445	2,545	665	1,245	1,045	70.59	900
4 p.m.....	2,303	2,830	3,005	3,705	1,840	2,495	2,645	147.07	1,400
5 p.m.....	2,580	4,465	4,440	4,685	3,475	4,225	4,415	229.59	1,400
6 p.m.....	3,900	4,610	4,625	4,805	3,645	4,340	4,525	236.79	1,430
7 p.m.....	3,580	4,630	4,770	4,860	3,560	4,300	4,455	236.68	1,430
8 p.m.....	3,408	4,400	4,575	4,715	3,435	4,205	4,315	225.80	1,440
9 p.m.....	3,125	4,080	4,160	4,430	3,185	3,455	3,930	206.67	1,440
10 p.m.....	2,590	3,130	3,405	3,730	2,650	2,660	3,060	165.93	1,435
11 p.m.....	1,657	1,870	2,170	2,680	1,768	1,635	2,000	108.47	1,440
Day's total.....	36,164	45,145	47,845	53,215	37,034	42,154	44,013	100.00	17,160
Adjustment ¹	—654	+825	—1,487	—95	—364	+1,876	—473	—	—390
Adjusted total.....	35,510	45,970	46,358	53,120	36,670	44,030	43,540	—	16,770

¹ Represents difference between figures based on readings of indicating watt meters (above) and those based on recording watt meters.

TABLE XXIV. Variation of output and of load: Output (kw. hrs.) for each hour of the maximum week and of the minimum day, 1919 — Concluded
(F) Queens Borough Gas & Electric

Hour Beginning	SEVEN-DAY PERIOD HAVING DAY OF MAXIMUM OUTPUT AT CENTER						Average for the seven days	Ratio (per cent) of each hour's average to hourly average for entire week	Day of minimum output (April 6)
	August 23	August 24	August 25	August 26	August 27	August 28			
12 midnight.....	1,500	2,100	1,650	1,350	1,400	1,500	1,557	129.21	889
1 a.m.....	1,000	1,350	1,000	925	775	1,000	997	82.74	725
2 a.m.....	800	900	800	775	750	750	793	63.31	659
3 a.m.....	500	800	500	750	750	725	794	63.40	625
4 a.m.....	775	750	775	750	750	725	786	61.91	600
5 a.m.....	775	750	875	750	750	725	798	63.73	600
6 a.m.....	325	600	700	575	625	525	585	43.31	300
7 a.m.....	525	550	700	825	700	800	729	48.30	300
8 a.m.....	700	600	750	850	700	850	790	72.25	359
9 a.m.....	800	600	1,000	850	1,000	850	871	80.31	375
10 a.m.....	800	700	1,000	1,150	1,250	925	1,094	83.32	375
11 a.m.....	700	650	1,150	1,250	1,250	950	839	77.09	275
12 noon.....	800	750	1,350	1,150	1,250	825	883	73.19	275
1 p.m.....	700	750	1,000	1,150	1,150	850	835	73.70	275
2 p.m.....	800	800	1,000	1,350	1,250	1,000	1,021	84.73	375
3 p.m.....	800	750	1,000	1,350	1,150	1,000	1,077	86.17	300
4 p.m.....	800	750	1,200	1,200	1,000	1,000	871	80.55	300
5 p.m.....	850	750	1,025	850	800	1,250	896	74.25	300
6 p.m.....	850	910	875	1,000	2,350	2,325	1,314	136.04	475
7 p.m.....	2,800	2,400	2,400	2,000	2,300	2,550	2,543	251.03	1,370
8 p.m.....	2,800	2,100	2,300	2,450	2,550	2,900	2,643	251.24	1,075
9 p.m.....	2,250	2,800	2,500	2,450	2,550	2,450	2,036	219.23	1,000
10 p.m.....	2,250	2,350	2,250	2,250	2,050	2,000	2,236	186.53	850
11 p.m.....	2,700	2,350	2,250	2,250	2,050	2,000	2,236	186.53	850
Day's total.....	28,000	27,250	30,300	30,950	29,950	28,800	28,921	100.00	12,750

TABLE XXV. SOURCE AND DISPOSITION OF ELECTRIC

ITEM	CONSOLIDATED SYSTEM		
	New York Edison	United Electric L. & P.	N. Y. & Queens Elect. L. & P.
Generated:			
Gross.....	¹ 787,599,562	A.C. ² ; ³ 331,172,000	A.C. ⁴ 4,064,690
Used at generating stations.....	6,083,350	10,914,029	13,020
Net output.....	781,516,212	⁵ 320,257,971	4,041,670
Purchased: ⁶			
At seller's switchboard.....	⁷ 77,972,395	A.C. ⁷ ; ⁸ 40,826,004	
At respondent's substations.....	⁹ 2,747,700		¹⁰ 64,812,731
At meters of respondent's consumers.....	¹⁰ , ¹¹ 8,881,866	D.C. ⁴ 6,772,442	¹² 740,400
Total purchased.....	89,601,961	47,598,446	65,553,131
Total available.....	871,118,173	¹³ 367,856,417	69,594,801
Used:			
In respondent's substations (low tension).....	3,439,302	673,145	737,364
In respondent's offices, etc. (low tension).....	2,787,046	411,756	
Total used.....	6,226,248	1,084,901	737,364
Lost, unaccounted for, etc.: ¹³			
In transmission, conversion, and transformation.....	98,929,208	¹⁴ 13,252,696	7,604,220
In distribution, etc. ¹⁵	86,093,940	12,085,387	6,567,495
Total lost, etc.....	185,023,148	¹⁶ 25,338,083	14,171,715
Sold:			
To other electrical corporations ¹⁴	60,568,274	¹⁷ 200,417,681	¹⁸ 5,554
High tension, A.C.....	53,795,832	¹⁹ 197,101,826	¹⁹ 5,354
Low tension, A.C.....	1,020	3,315,855	
Low tension, D.C.....	6,771,422		
To railways.....	91,221,670	39,963,006	2,629,685
High tension, A.C.....	91,221,670	39,745,596	
Low tension, A.C.....		217,409	²⁰ 8,385
Low tension, D.C.....			2,621,280
To municipality for street lighting.....	²¹ 18,587,973	2,160,911	²² 7,142,232
Low tension, A.C.....	²³ 4,821,208	2,160,911	²³ 7,142,232
Low tension, D.C.....	²⁴ 13,566,765		
To municipality for other purposes.....	²⁵ 8,823,645	1,207,767	369,892
High tension, A.C.....	701,800		
Low tension, A.C.....	²⁶ 906,668	1,167,106	369,892
Low tension, D.C.....	²⁷ 7,215,177	40,651	
To private consumers.....	²⁸ 500,867,215	97,684,079	44,538,579
High tension, A.C.....	²⁹ 25,349,079	31,776,949	9,041,270
Low tension, A.C.....	38,067,325	58,458,870	35,497,309
Low tension, D.C.....	437,430,811	7,448,260	
Total sold.....	679,868,777	341,433,433	54,685,722
High tension, A.C.....	171,068,381	268,684,371	9,046,624
Low tension, A.C.....	43,816,221	65,320,151	45,017,816
Low tension, D.C.....	464,984,175	7,488,911	2,621,280

¹ Includes 1,801,861 kw.hrs. low tension D.C., generated at the Duane street and Gold street stations; the balance is high tension A.C.

² High tension.

³ Figure for gross generated and that for lost in transmission, etc., include 1,536,910 kw.hrs. difference between generator meter registration and outgoing feeder meter registration.

⁴ Low tension.

⁵ A.C., 10,470,820; D.C., 130,569.

⁶ Subdivisions show points of measurement.

⁷ High tension, 40,588,504; low tension, 237,500.

⁸ As reported by respondent. Includes 911,750 kw.hrs. billed by the New York & Queens Electric to the United under the terms of a contract. Current was generated in the N. Y. & Queens plant and distributed on their system; there was no actual delivery of current to the United. See note 4, first double-page of Table XXXVI, A.

⁹ Respondent reports that it purchased 4,000 kw.hrs. from the B.R.T. Co. in 1918 and paid for it in 1919.

¹⁰ Includes 5,566,200 kw.hrs. delivered to the Knickerbocker Ice Co. by the United for the N. Y. Edison. See note 7, Table XXXV.

¹¹ Low tension, 3,315,666 kw.hrs.; high tension, 5,566,200 kw.hrs.

¹² Subdivisions below are only approximately correct because of varying conditions under which energy is sent from generating station to consumer.

CURRENT, 1919 (ELECTRIC ENERGY ACCOUNT, IN KW.HRS.)

Total	Brooklyn Edison	Richmond Light & R.R. (All A. C.)	Flatbush Gas	Queens Borough G. & E. (All A.C.)	Bronx Gas & Electric (All A.C.)	Grand total
1,122,826,252 17,010,399	A.C.* 338,000,000 10,975,925	39,629,850 3,074,646	4.1 10,601,360 1,215,663	4 7,456,400 815,746	4 3,917,280 818,063	1,522,520,171 33,448,442
1,105,815,853	327,084,075	36,554,204	9,385,726	7,140,654	8,091,217	1,489,071,729
118,798,399 67,560,431 16,394,708	(*)					118,798,399 67,560,431 16,394,708
202,753,538						202,753,538
1,309,569,391	327,084,075	36,554,204	9,385,726	7,140,654	8,091,217	1,691,825,267
8,048,513	1,013,338 776,220	318,743	256,740	61,460	62,561	10,537,576
8,048,513	1,789,859	318,743	256,740	61,460	62,561	10,537,576
119,786,124 104,746,822	32,838,661 36,632,457	5,089,163	1,574,332	2,006,720	523,612	161,818,612 141,379,279
224,532,946	69,471,118	5,089,163	1,574,332	2,006,720	523,612	303,197,891
290,991,309 250,903,012 3,316,875 6,771,422 153,814,340 130,967,266 225,794 2,621,280 27,891,116 14,124,351 13,566,765 10,401,294 701,800 2,443,666 7,255,828 643,089,873 66,167,298 132,043,504 444,879,071	106,500 106,500 1,844,400 1,844,400 11,043,644 4,873,708 6,169,938 3,416,099 936,300 1,002,446 1,470,290 339,413,818 70,476,324 56,672,115 112,265,379	 17 18,585,498 17 12,525,498 1,867,444 1,857,444 3,416,099 548,047 548,047 16,816,309 16,215,309	 1,373,625 1,373,625 205,201 5,976,828 5,975,828	 1,136,857 1,136,257 153,178 3,783,039 3,783,039	 1,225,322 1,225,322 25,990 1,253,822 1,253,822	261,087,809 251,009,512 3,316,875 6,771,422 148,164,258 145,327,164 225,794 2,621,280 44,327,318 24,500,615 19,786,703 14,745,746 1,638,100 4,378,528 8,732,118 909,731,689 136,643,622 215,943,617 557,144,450
1,075,987,932 448,739,376 152,154,190 476,994,368	255,823,398 73,363,684 68,648,267 119,911,607	31,146,298 12,585,498 18,680,800	7,554,664 7,554,664	5,072,474 5,072,474	2,505,044 2,505,044	1,378,089,800 534,628,398 248,455,429 595,005,973

* Includes transformation loss at line transformers.

* For further detail, see abstracts of companies' returns.

* Sold to the United for the operation of condensers during February, 1919; excludes 911,750 kw.hrs. billed but not delivered. See also note 8.

* Includes 34,600 kw.hrs. supplied the New York Edison, for which they did not receive a bill until 1920.

* "Sales" of Richmond Light to railways consist of 6,089,156 kw.hrs. supplied to its railroad department, 6,407,689 to the associated Staten Island Midland, and 78,653 to the associated Southfield Beach. The resulting receipts are credited to operating expenses.

* Under retail contract for lighting stations.

* Energy supplied free of charge to the City to meet franchise requirements included, as follows: 2,212 A.C. low, and 62,950 D.C. low, under street lighting; 9,148 A.C. low, and 6,667 D.C. low, under other municipal purposes.

* Includes 74,100 kw.hrs. supplied free of charge to City to meet franchise requirements.

* Includes a small quantity supplied to private street lamps.

* Sales to the United States Government, 4,853,396 kw.hrs. (light) and 153,731 kw.hrs. (power), which in Table XXVI, A, are included with other municipal service, are here included with private consumers.

* Includes 104,737 kw.hrs. supplied free of charge to City to meet franchise requirements.

TABLE XXIV. CONSUMPTION OF ELECTRICITY, 1919: (A) Electricity supplied to the public, and related data, by companies and boroughs

COMPANY AND BOROUGH	Number of consumers at end of year ¹	NUMBER OF STREET LAMPS AT END OF YEAR		Connected load, in kw., at end of year ²	ENERGY (KW. HRS.) SUPPLIED TO —				
		Total	Whereof gas filled		Railways	Private consumers	Municipal street lighting	Other municipal services	Foregoing consumers
CONSOLIDATED SYSTEM									
New York Edison.....	537,896	22,105	19,628	875,190	1,911,221,670	445,860,068	18,387,975	4,15,830,778	619,300,603
Manhattan.....	148,646	12,721	10,678	788,400	1,911,221,670	451,754,062	13,566,765	12,773,415	590,315,912
Bronx.....	89,250	9,382	8,950	86,799		44,106,026	4,821,208	1,057,357	49,984,591
United Electric L. & P. (Manhattan).....	64,490	2,418	1,733	138,550	39,963,005	97,684,079	2,160,911	1,207,757	141,015,752
N. Y. & Queens Elect. L. & P. (Queens).....	34,677	17,078	17,078	61,186	2,629,965	44,538,579	7,142,232	369,892	54,680,368
Total.....	337,063	41,599	38,439	1,074,935	133,814,340	639,082,746	27,691,116	15,408,421	814,996,623
OTHER COMPANIES									
Brooklyn Edison (Brooklyn).....	125,524	12,087	9,685	443,084	1,844,400	239,413,818	11,043,644	3,415,036	255,716,898
Richmond Light & R. R. (Richmond).....	10,950	5,493	5,493	23,988	12,525,498	16,215,309	1,857,444	548,047	31,146,298
Flatbush Gas (Brooklyn).....	17,012	1,413	1,413	12,340		5,975,828	1,373,625	205,201	7,554,654
Queens Borough G. & E. (Queens).....	6,734	2,955	2,955	15,776		5,783,039	1,139,867	153,178	6,072,474
Queens (Fifth ward).....	3,337	1,646	1,646	8,216		2,467,471	N.S.	N.S.	N.S.
Nassau county.....	3,397	1,307	1,307	5,559		1,315,568	N.S.	25,990	2,505,044
Bronx Gas & Electric (Bronx).....	2,611	2,498	2,498	6,782		1,253,822	1,225,232	[18,240]	[3,213,646]
Westchester Lighting (part) (Bronx).....	[1,614]	[1,760]	(¹¹)	[3,067]		[2,481,771]	[713,635]		
Total ¹²	162,831	24,444	22,042	499,979	14,369,898	266,641,816	16,636,202	4,347,452	301,995,368
Grand total ¹³	499,894	66,043	60,481	1,574,914	148,184,238	904,724,562	44,327,318	19,755,873 ¹⁴	1,116,991,991
By boroughs:									
Manhattan.....	213,136	15,139	12,411	926,950	131,184,676	549,438,141	15,727,676	13,981,172	710,331,664
Bronx ¹⁵	91,861	11,448	93,581	45,359,848		6,046,440	6,046,440	1,083,347	52,489,635
Brooklyn.....	142,536	13,500	11,098	455,424	1,844,400	245,389,646	12,417,269	3,620,237	263,271,552
Queens.....	38,014	18,724	18,724	69,402	2,629,965	47,006,050	8,278,489	523,070	58,437,274
Richmond.....	10,950	5,403	5,403	23,990	12,525,498	16,215,309	1,857,444	548,047	31,146,298
Nassau county.....	3,397	1,307	1,307	5,559		1,315,568	(¹⁶)		21,315,568

¹ For number of active meters, see Table XVIII, C.

² Excludes company service for an exempt railway load of Richmond Light & R.R.

³ Composed of 90,853,570 sold to the Third Avenue Railway, 339,000 to the Interborough Rapid Transit, and 9,100 to the Brooklyn Rapid Transit.

⁴ Other municipal service here includes 4,853,390 kw.hrs. (light) and 133,731 kw.hrs. (power) sold to the United States Government, which in Table XXV is included with sales to private consumers.

⁵ Includes 5,568,200 kw.hrs. delivered to the Knickerbocker Ice Co. by the United for the N. Y. Edison.

⁶ The New York Edison figures include 80,977 kw.hrs. furnished free to the City to meet franchise requirements, distributed as follows: Municipal street lighting, Manhattan, 62,950; Bronx, 2,217; other municipal service, Manhattan, 6,667; Bronx, 9,148.

⁷ Sold to New York, New Haven and Hartford Railroad.

⁸ Composed of 8,585 sold to Long Island Railroad under regular form of contract for lighting stations, and 2,621,280 to Manhattan & Queens Traction.

⁹ Includes 74,100 kw.hrs. furnished free to the City by N. Y. & Queens Elect. L. & P. to meet franchise requirements.

¹⁰ Sold to Manhattan Bridge & Cent Line.

¹¹ Composed of 6,030,156 kw.hrs. supplied at cost to respondent's railway department, 6,407,689 to Staten Island Midland and 78,653 to Southfield Beach.

¹² Includes 104,737 kw.hrs. supplied free of charge to the City to meet franchise requirements.

¹³ Estimated by company.

¹⁴ Includes a small quantity supplied to private street lamps.

¹⁵ Includes 1 lamp for private street lighting.

¹⁶ Includes 5 lamps for company street lighting.

¹⁷ No separation returned by company between "gas filled" and "other."

¹⁸ Includes private street lighting.

¹⁹ Does not include business done by Westchester Lighting in The Bronx.

²⁰ In addition, 261,097,809 kw.hrs. were sold to other electrical companies for resale to consumers.

²¹ Includes some energy distributed by the Queens Borough in Nassau county for street lighting which is not separately reported by respondent.

²² See note 21.

TABLE XXVL Consumption of electricity, 1919: (B) Sales by months

MONTH	CONSOLIDATED SYSTEM				OTHER COMPANIES					Grand total
	New York Edison	United Electric L. & P.	N. Y. & Queens Elect. L. & P.	Total	Brooklyn Edison	Richmond Light & R. R.	Flatbush Gas	Queens Borough G. & E.	Bronx Gas & Electric	
(1) METERED LOW TENSION ENERGY TO PRIVATE CONSUMERS AND TO THE MUNICIPALITY										
January.....	44,479,098	6,490,542	2,970,789	53,940,429	14,768,052	1,622,667	632,759	246,869	88,573	71,299,349
February.....	42,033,969	6,016,594	2,868,271	50,918,834	14,714,157	1,679,599	552,370	215,638	73,324	68,153,919
March.....	41,189,796	5,736,403	2,839,268	49,765,467	14,043,906	1,345,372	507,398	207,877	70,832	65,933,852
April.....	40,117,394	5,388,664	2,620,842	48,126,870	13,355,216	1,535,211	466,174	201,345	66,125	63,780,941
May.....	38,553,958	5,132,003	2,582,117	46,268,078	12,957,907	1,242,875	468,804	231,482	103,474	61,288,220
June.....	36,569,473	4,768,234	2,807,267	44,134,974	13,204,749	1,066,881	420,261	345,005	134,686	59,336,556
July.....	34,630,300	4,384,932	2,676,727	41,692,005	12,655,459	1,264,527	375,560	447,031	137,753	56,572,335
August.....	35,836,092	4,284,374	2,896,094	43,017,160	12,948,200	1,347,669	358,891	541,583	146,471	58,359,974
September.....	39,127,079	5,149,723	3,020,138	47,296,940	13,261,993	1,332,876	431,547	460,050	138,436	62,921,842
October.....	41,428,556	6,041,101	3,387,269	50,856,926	15,053,537	1,460,084	545,381	338,082	104,009	68,358,019
November.....	46,629,194	6,703,939	3,394,444	56,727,577	16,865,040	1,167,457	720,773	343,007	95,060	75,918,914
December.....	49,801,099	7,028,027	3,803,929	60,633,055	17,588,014	1,668,141	686,111	365,248	121,069	81,061,638
Total.....	2,490,396,608	267,116,106	35,897,201	2,893,378,915	171,416,230	16,763,356	6,181,079	3,986,217	1,279,812	2,992,792,955,559
Total meter-months.....	3,052,326	771,687	862,687	4,186,700	1,244,902	120,226	190,866	83,282	25,522	5,851,498
Average sales per active meter per month.....	160.7	87.0	98.9	141.7	137.7	139.4	32.4	47.3	50.2	135.5

		(2) STREET LIGHTING
January.....	1,955,591	762,334
February.....	1,613,106	621,250
March.....	1,592,310	626,906
April.....	1,350,908	539,550
May.....	1,229,093	480,763
June.....	1,097,935	421,564
July.....	1,141,442	436,773
August.....	1,298,399	489,293
September.....	1,457,457	563,845
October.....	1,713,674	666,044
November.....	1,951,141	716,119
December.....	2,021,584	794,857
Total.....	18,322,811	7,142,262

(3) RAILWAYS (mostly high-tension) *

	7,967,090	3,433,126	218,963	11,019,179	179,100	1991,707	11,798,279
January	7,967,090	3,433,126	218,963	11,019,179	179,100	1991,707	11,798,279
February	7,366,800	3,016,400	202,397	10,584,597	153,200	1960,377	10,742,797
March	7,782,070	3,414,183	219,288	11,416,141	152,200	1,127,395	11,668,841
April	7,510,640	3,286,607	229,397	11,026,644	166,400	1,082,005	11,193,044
May	7,757,910	3,388,094	234,989	11,390,993	149,500	1,060,182	11,540,493
June	7,470,780	3,288,935	206,816	10,966,531	140,900	1,094,898	11,107,481
July	7,705,430	3,398,920	209,368	11,213,718	142,800	1,009,370	11,456,618
August	8,053,360	3,395,110	219,348	11,967,818	147,300	1,023,131	11,815,118
September	7,257,070	3,278,900	207,368	10,743,238	133,500	1,066,276	10,876,828
October	7,371,430	3,388,750	211,734	10,871,914	144,900	1,065,038	11,016,814
November	7,035,600	3,277,540	211,196	10,524,336	157,600	1,171,023	10,681,936
December	8,042,890	3,387,440	258,811	11,689,141	172,000	1,264,096	11,961,141
Total	91,221,670	39,963,005	2,629,665	133,814,340	1,844,400	12,523,498	135,658,740

(4) OTHER HIGH-TENSION SALES

	1,359,938	1,040,380	823,010	3,223,228	5,170,630	8,393,958
January	1,359,938	1,040,380	823,010	3,223,228	5,170,630	8,393,958
February	1,435,047	991,420	897,000	3,323,467	4,485,833	7,809,300
March	1,523,415	1,368,886	909,470	3,703,771	4,646,730	8,350,501
April	1,415,705	1,429,784	669,320	3,514,800	4,925,973	8,440,763
May	1,631,149	2,344,210	615,230	4,580,589	5,401,220	9,981,809
June	1,780,648	3,277,330	937,100	5,995,278	6,904,237	12,899,515
July	1,937,632	3,678,580	940,450	6,456,678	6,338,087	12,794,769
August	1,958,963	4,760,550	878,610	7,598,128	7,797,660	15,385,783
September	2,125,792	3,981,080	793,000	6,899,882	7,462,937	15,362,819
October	1,612,860	3,609,680	969,810	6,192,230	7,127,537	13,219,987
November	2,396,095	3,236,180	425,540	6,057,815	5,848,327	11,906,148
December	1,315,235	2,058,660	382,720	3,756,615	5,263,453	9,060,066
Total	20,484,679	31,776,730	10,941,270	61,302,679	71,412,624	132,715,803

1 Excludes low-tension sales to railways and to the municipality for street lighting.

2 Exchange sales, amounting to 6,772,442 kw.hrs., made by the New York Edison to United Electric, were reported by both companies under the schedule from which this table was compiled, and therefore are duplicated under N. Y. Edison.

3 Excludes 13,815 kw.hrs. furnished free to City by N. Y. Edison to meet franchise requirements.

4 Excludes 104,737 kw.hrs. furnished free to City by the Richmond Light & R. R. to meet franchise requirements.

5 Excludes 63,162 kw.hrs. furnished free to City by the N. Y. Edison to meet franchise requirements.

6 Excludes 74,100 kw.hrs. furnished free to City by the N. Y. & Queens Elect. L. & P. to meet franchise requirements.

7 Includes a small quantity for private street lighting.

* The data of the Richmond Light are given merely for the purpose of making additional information available and are not included in the total column. The energy is supplied at cost to the railroad department of the company and to the associated roads, the Staten Island Midland and the Southfield Beach.

9 Excludes 5,566,200 kw.hrs. delivered to the Knickerbocker Ice Co. by the United for the N. Y. Edison.

10 Excludes 5,354 kw.hrs. sold to the United.

11 Does not include 3,566,200 kw.hrs. high tension A. C. sold to the Knickerbocker Ice Co. See note 10, Table XXV.

TABLE XXVII. CASUALTIES: TOTAL NUMBER KILLED OR INJURED, 1919

COMPANY	PERSONS OTHER THAN EMPLOYEES				EMPLOYEES				Total killed or injured
	Killed (male)	INJURED		Total	Killed (male)	INJURED		Total	
		Durable disability	Negligible loss of time			Durable disability	Negligible loss of time		
GAS COMPANIES									
Consolidated system									
Consolidated Gas	75	136	211	.....	238	191	429	640
Astoria L., H. & P.	1	1	.....	176	79	256	267
New Amsterdam Gas	10	28	38	.....	62	68	130	168
Central Union Gas	27	41	68	.....	57	23	83	151
Standard Gas Light	5	11	16	.....	38	205	243	269
N. Y. Mutual Gas Light	4	17	21	.....	28	16	44	65
Northern Union Gas	11	17	28	.....	15	21	36	64
N. Y. & Queens Gas	3	2	5	5
Total	152	261	593	1	617	608	1,226	1,609
Brooklyn Union system									
Brooklyn Union Gas	42	.....	42	1	711	.....	712	754
Newtown Gas	46	.....	46	46
Woodhaven Gas Light	17	.....	17	17
Jamaica Gas Light	9	.....	9	9
Richmond Hill & Q. C. Gas	1	.....	1	.....	3	.....	3	4
Total	45	.....	45	1	786	.....	787	890
Other gas companies									
Kings County Lighting	10	.....	10	.....	16	10	26	36
Brooklyn Borough Gas	10	18	28	28
N. Y. & Richmond Gas	11	2	13	13
Total, gas companies	185	261	436	2	1,440	638	2,080	2,516
GAS-ELECTRICAL COMPANIES									
Flatbush Gas	47	.....	7	1	85	.....	86	93
Queens Borough C. & E.	15	15	30	30
Bronx Gas & Electric	2	8	11	11
Total	7	.....	7	2	102	23	127	134

ELECTRICAL COMPANIES

New York Edison.....	2	222	31	68	5	1,329	1,015	2,349	1,508
United Electric L. & P.....		13		13	3	51	84	227	251
N. Y. & Queens Elect. L. & P.....	2	36		37	4	1,112	48	102	115
Total, Consolidated system.....			31	31		213	271	1,837	1,837
Brooklyn Edison.....					1	4	23	484	515
Richmond Light & R. R.....								28	28
Total.....	2	35	31	68	5	1,329	1,015	2,349	2,417
Total, operating light and power companies.....	2	227	282	511	9	2,871	1,676	4,556	5,087
CONDUIT COMPANIES									
Consol. Tel. & El. Subway.....		28		28	2	108		110	139
Empire City Subway.....		3	10	13		42	44	86	99
Total.....		32	10	42	2	150	44	196	238
Grand total.....	2	259	292	553	11	3,021	1,720	4,752	5,305

¹ Injuries not incapacitating injured for more than a few hours.

² Defined in the report schedule as cessation of work merely for "the balance of the day, turn, or shift on which the accident occurred".

³ The Flatbush Gas, belonging to the Brooklyn Union system, is here grouped with the gas-electrical companies.

⁴ Classification by period of disability not made by company, as to accidents to persons other than employees; here tabulated as durable disability.

TABLE XXVIII. CASUALTIES: DURATION OF DISABILITY OF EMPLOYEES OF GAS COMPANIES INJURED IN 1919

COMPANY AND CLASS OF CASUALTY	PERIOD OF DISABILITY								Killed (male)	Total employees killed or injured
	Negligible loss of time ¹	DURABLE DISABILITY								
		Not more than 3 days	Over 3 but not over 7 days	Over 1 week but not over 2 weeks	Over 2 weeks but not over 4 weeks	Over 4 weeks but not over 13 weeks	Over 13 weeks but not over 26 weeks	Over 26 weeks			Total
IN WORKS										
Consolidated Gas.....	28	25	11	18	9	4	3	.....	70	98
Astoria L., H. & P.....	78	40	45	46	26	17	3	.....	177	256
New Amsterdam Gas.....	26	12	10	5	4	2	.....	.....	33	59
Central Union Gas.....	17	11	8	15	8	2	.....	.....	44	51
Standard Gas Light.....	17	8	7	5	4	4	.....	.....	29	46
N. Y. Mutual Gas Light.....	13	11	6	5	3	2	.....	.....	27	40
N. Y. & Queens Gas.....	2	.....	1	1	1	.....	.....	.....	3	5
Total, Consolidated system.....	171	107	88	95	55	31	0	1	383	555
Brooklyn Union Gas.....	.....	220	64	41	16	5	3	.....	358	359
Kings County Lighting.....	5	3	3	1	.....	1	.....	.....	8	13
Brooklyn Borough Gas.....	5	.....	.....	1	.....	.....	1	.....	2	7
N. Y. & Richmond Gas.....	.....	1	3	1	1	1	.....	.....	6	6
Queens Borough G. & E.	4	.....	1	.....	.....	.....	.....	.....	2	4
Bronx Gas & Electric	4	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, in works.....	180	340	159	139	72	38	9	2	759	980
IN STREET DEPARTMENT										
Consolidated Gas.....	26	7	5	3	4	4	1	1	25	51
New Amsterdam Gas.....	4	2	.....	.....	.....	.....	.....	.....	2	6
Northern Union Gas.....	1	.....	1	.....	.....	.....	.....	.....	1	2
Total, Consolidated system.....	31	9	6	3	4	4	1	1	28	59
Brooklyn Union Gas.....	.....	29	9	10	6	1	.....	.....	55	55
Northtown Gas.....	.....	7	.....	1	.....	.....	.....	.....	8	8
Flatbush Gas.....	.....	5	2	2	.....	.....	.....	.....	9	9
Woodhaven Gas Light.....	.....	9	.....	1	.....	.....	1	.....	11	11

[illegible]

¹ Defined in the report schedule as cessation of work merely for the balance of the day, turn, or shift on which the accident occurred.

² Gas department only.

TABLE XXVIII. Casualties: Duration of disability of employees of gas companies injured in 1919 — Concluded

COMPANY AND CLASS OF CASUALTY	PERIOD OF DISABILITY							Killed (male)	Total employees killed or injured	
	Negligible loss of time	DURABLE DISABILITY								
		Not more than 3 days	Over 3 but not over 7 days	Over 1 week but not over 2 weeks	Over 2 weeks but not over 4 weeks	Over 4 weeks but not over 13 weeks	Over 13 weeks but not over 26 weeks			Over 26 weeks	Total
Elsewhere — Concluded										
Brooklyn Union Gas	159	22	14	5	3	1	.....	204	.....	204
Newtown Gas	23	2	.....	.....	.....	.....	.....	25	.....	25
Flatbush Gas	7	1	2	1	.....	1	.....	12	.....	12
Woodhaven Gas Light	4	1	.....	.....	.....	.....	.....	5	.....	5
Jamaica Gas Light	4	.....	1	1	.....	.....	.....	6	.....	6
Total, Brooklyn Union System	197	26	17	7	3	2	.....	262	.....	262
Kings County Lightg.	4	2	1	.....	.....	.....	.....	7	.....	10
Brooklyn Borough Gas	.....	1	.....	.....	.....	.....	.....	1	.....	9
N. Y. & Richmond Gas	1	1	1	.....	.....	.....	.....	3	.....	5
Queens Borough G. & E.	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Bronx Gas & Electric	1	.....	.....	.....	.....	.....	.....	.....	.....	1
Total, elsewhere	250	67	41	15	6	2	.....	381	.....	525
ALL FOUR CLASSES OF CASUALTIES										
Consolidated Gas	93	55	46	27	11	4	.....	239	.....	429
Astoria L., H. & P.	40	45	46	26	17	3	.....	177	1	256
New Amsterdam Gas	28	17	9	8	2	.....	.....	62	.....	130
Central Union Gas	16	13	17	9	2	.....	.....	57	.....	83
Standard Gas Light	205	14	10	4	4	.....	1	34	.....	243
N. Y. Mutual Gas Light	12	6	5	3	2	.....	.....	23	.....	44
Northern Union Gas	1	8	4	1	1	.....	.....	15	.....	36
N. Y. & Queens Gas	2	1	1	.....	.....	.....	.....	3	.....	5
Total, Consolidated system	607	155	153	79	39	7	.....	618	1	1,269
Brooklyn Union Gas	487	108	69	32	11	4	.....	711	1	712
Newtown Gas	40	3	2	1	.....	.....	.....	46	.....	46

Flatbush Gas ¹	15	4	4	2	2	1	1	26	26	26
Woodhaven Gas Light.....	13	2	1	1	1	1	1	17	17	17
Jamaica Gas Light.....	6	1	1	1	1	1	1	9	9	9
Richmond Hill & Q. C. Gas.....	2	1	1	1	1	1	1	3	3	3
Total, Brooklyn Union system.....	263	112	77	36	12	6	1	812	812	812
Kings County Lighting.....	7	6	2	2	1	1	1	16	16	16
Brooklyn Borough Gas.....	18	2	2	4	1	1	1	10	10	10
N. Y. & Richmond Gas.....	2	6	1	1	1	1	1	11	11	11
Queens Borough G. & E. ²	11	3	4	1	1	1	1	11	11	11
Bronx Gas & Electric ²	5	1	1	1	1	1	1	1	1	1
Grand total, all casualties.....	653	290	220	120	54	13	4	1,479	1,479	1,479
	778							2	2	2
										2,134

¹ Defined in the report schedule as cessation of work merely for the balance of the day, turn, or shift on which the accident occurred.

² Gas department only.

TABLE XXIX. CASUALTIES: DURATION OF DISABILITY OF EMPLOYEES OF ELECTRICAL COMPANIES INJURED IN 1919

COMPANY AND CLASS OF CASUALTY	PERIOD OF DISABILITY										Killed (male)	Total employees killed or injured
	Negligible loss of time	DURABLE DISABILITY								Total		
		Not more than 3 days	Over 3 but not over 7 days	Over 1 week but not over 2 weeks	Over 2 weeks but not over 4 weeks	Over 4 weeks but not over 13 weeks	Over 13 weeks but not over 26 weeks	Over 26 weeks				
IN POWER HOUSE												
New York Edison.....	177	110	58	60	26	19	2	.....	.....	275	1	453
United Electric L. & P.....	32	8	27	15	4	3	.....	.....	.....	57	1	89
N. Y. & Queens Elect. L. & P.....	4	.....	.....	.....	1	.....	.....	.....	.....	1	.....	6
Total, Consolidated system.....	213	118	85	75	31	22	2	.....	.....	333	2	548
Brooklyn Edison.....	81	41	45	20	13	6	1	.....	.....	127	.....	208
Richmond Light & R. R.	23	.....	.....	.....	1	1	.....	.....	.....	4	.....	38
Flatbush Gas.....	.....	36	7	12	3	.....	.....	.....	.....	59	1	60
Queens Borough G. & E.	2	.....	.....	.....	.....	1	.....	.....	.....	2	.....	4
Bronx Gas & Electric.....	1	.....	.....	1	.....	.....	.....	.....	.....	1	.....	3
Total, in power house.....	320	195	139	109	48	30	3	2	.....	526	5	851
ON LINE												
New York Edison.....	131	92	49	50	22	16	1	1	.....	231	.....	362
United Electric L. & P.....	33	10	17	13	11	3	.....	.....	.....	54	.....	87
N. Y. & Queens Elect. L. & P.....	11	4	2	2	3	2	2	.....	.....	15	2	28
Total, Consolidated system.....	175	106	68	65	36	21	3	1	.....	300	2	477
Brooklyn Edison.....	62	4	4	.....	1	2	.....	.....	.....	11	.....	73
Queens Borough G. & E.	1	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	2
Total, light and power companies.....	258	110	72	66	37	23	2	1	.....	216	2	352
Consol. Tel. & El. Subway.....	.....	78	7	6	12	12	1	.....	.....	108	.....	110
Empire City Subway.....	44	6	8	10	12	5	.....	.....	.....	43	.....	86
Total, on line.....	232	194	87	82	51	40	4	4	.....	462	4	748

IN SHOP											
New York Edison, L. & P.	177	117	62	05	27	18	.....	.....	.....	280	488
United Electric L. & P.	17	12	5	8	5	1	.....	.....	.....	31	48
N. Y. & Queens Elect. L. & P.	19	8	2	4	.....	.....	1	.....	.....	15	34
Total, Consolidated system	213	137	69	77	32	19	1	.....	.....	335	548
Brooklyn Edison, L. & P.	61	3	2	2	.....	.....	.....	.....	.....	7	68
Bronx Gas & Electric, L. & P.	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Total, in shop	275	140	71	79	32	19	1	.....	.....	342	617
ELSEWHERE											
New York Edison, L. & P.	103	47	24	24	13	12	3	1	.....	124	227
United Electric L. & P.	12	.....	.....	.....	.....	1	.....	.....	.....	1	3
N. Y. & Queens Elect. L. & P.	14	5	3	3	3	6	.....	.....	.....	20	34
Total, Consolidated system	119	52	27	27	16	19	3	1	.....	145	264
Brooklyn Edison, L. & P.	67	32	18	9	7	2	.....	.....	.....	68	135
Queens Borough G. & E.	1	.....	1	.....	.....	.....	.....	.....	.....	1	2
Bronx Gas & Electric, L. & P.	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Total, elsewhere	188	84	46	36	23	21	3	1	.....	214	402
ALL FOUR CLASSES OF CASUALTIES											
New York Edison, L. & P.	588	368	103	100	88	65	6	2	.....	919	1,508
United Electric L. & P.	84	30	49	36	20	8	.....	.....	.....	143	227
N. Y. & Queens Elect. L. & P.	48	17	7	9	7	8	3	.....	.....	51	102
Total, Consolidated system	720	413	219	244	115	81	9	2	.....	1,113	1,837
Brooklyn Edison, L. & P.	271	80	60	31	21	10	1	1	.....	213	434
Richmond Light & R. R.	23	.....	2	.....	.....	1	.....	.....	.....	.....	28
Flatbush Gas, L. & P.	.....	36	7	12	3	.....	.....	1	.....	54	60
Queens Borough G. & E.	4	.....	1	.....	.....	1	.....	.....	.....	.....	8
Bronx Gas & Electric, L. & P.	3	.....	.....	1	.....	.....	.....	.....	.....	1	5
Total, light and power companies	1,021	520	328	290	140	93	10	4	.....	1,394	2,422
Consol. Tel. & El. Subway	.....	78	7	6	2	12	1	2	.....	108	110
Empire City Subway	44	6	8	10	12	5	.....	1	.....	42	86
Grand total, all casualties	1,065	613	343	306	154	110	11	7	.....	1,514	2,618

¹ Defined in the report schedule as "cessation of work merely for the balance of the day, turn, or shift on which the accident occurred".

² Lighting department only.

³ Electrical department only.

⁴ Street department.

TABLE XXX. EMPLOYEES AND WAGES: CLASSIFIED WEEKLY EARNINGS OF EMPLOYEES IN SPECIFIED OCCUPATIONS, BY GROUPS OF COMPANIES, WITH SUMMARIES BY COMPANIES, SECOND WEEK OF DECEMBER, 1919

OCCUPATION AND COMPANY	FULL-TIME EMPLOYEES EARNING							FULL-TIME EMPLOYEES				PART-TIME EMPLOYEES		
	Less than \$10	\$10 but less than \$12	\$12 but less than \$13.50	\$13.50 but less than \$15	\$15 but less than \$17.50	\$17.50 but less than \$20	\$20 but less than \$25	\$25 AND ABOVE		Total number	Total earnings	Average weekly earnings	Total number	Weekly earnings
								Total	THEREOF REPORTED AS					
									\$25 but less than \$30						$30 and above
MANAGERS AND SUPERINTENDENTS														
Consolidated Gas								45	1	10	\$2,784.92	\$61.89		
Astoria L. H. & P.								14	—	—	830.27	59.31		
New Amsterdam								15	—	15	959.16	63.94		
Central Union								8	—	—	460.13	52.13		
Standard Gas Light					1			9	—	—	490.88	53.44		
N. Y. Mutual Gas								9	—	—	508.34	56.15		
Northern Union Gas								7	—	7	258.25	36.89		
N. Y. & Queens Gas								2	—	2	83.38	41.60		
Brooklyn Union Gas								46	—	46	2,843.35	61.79		
Newtown Gas								3	—	3	130.84	65.17		
Woodhaven Gas Light								2	—	2	183.84	54.61		
Kings County Lighting								9	—	9	684.53	72.60		
Brooklyn Borough Gas								2	—	2	86.53	43.26		
N. Y. & Richmond Gas								7	—	7	301.92	100.08		
Flatbush Gas								3	—	3	383.08	54.73		
Queens Borough G. & E								1	—	1	37.01	101.34		
Brooklyn Gas & Electric								3	—	3	57.60	57.60		
New York Edison								204	—	204	14,451.53	70.84		
Long Island Electric L. & P.								1	—	1	481.71	87.71		
N. Y. & Queens Elect. L. & P.								12	—	12	760.50	65.04		
Brooklyn Light & P.								8	—	8	360.00	45.00		
Richmond Light & P. R.								1	—	1	88.54	88.54		
Consol. Tel. & El. Subway								1	—	1	86.54	86.54		
Empire City Subway								1	—	1	38.46	38.46		
Total					1			419	2	317	\$27,437.52	\$65.33	420	\$65.33
TECHNICAL STAFF*														
Consolidated Gas							1	55	17	8	\$3,177.38	\$58.74	57	\$58.74
Astoria L. H. & P.								1	—	—	48.08	48.08	1	48.08

Central Union Gas</
-------------------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-------

NOTE.—In this table the Brooklyn Union system does not include the Flatbush Gas, classed with the gas-electrical companies. Companies or company groups reporting no employees in a specified occupation group are omitted thereunder.
 i Joint employee; tabulation represents Standard's proportion of joint salary.

² The payroll assigned the Woodhaven Gas is the combined payroll of the Woodhaven Gas, the Jamaica Gas Light, and the Richmond Hill & Q. C. Gas.

* Respondent reports no superintendent this year, but the chief engineer is here tabulated with superintendents.

* Includes chemists, engineers, attorneys and assistant attorneys.

- Includes chemists, engineers
- Includes paymasters.

7 Joint employees of respondent's railway department and of associated companies.

TABLE XXX. Employees and wages: Classified weekly earnings of employees in specified occupations, by groups of companies, with summaries by companies, second week of December, 1919 — Continued

OCCUPATION AND COMPANY	FULL-TIME EMPLOYEES EARNING										FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES		
	\$25 AND ABOVE										Total number	Average weekly earnings	Total number	Average weekly earnings	Total number	Weekly earnings
	Less than \$10	\$10 but less than \$12	\$12 but less than \$13.50	\$13.50 but less than \$15	\$15 but less than \$17.50	\$17.50 but less than \$20	\$20 but less than \$25	Total	\$25 but less than \$30	Thereof reported as \$30 and above						
<i>CHEMICAL EMPLOYEES — Continued</i>																
<i>Clerks (men) and salesmen *</i>																
Consolidated system (gas).....	1	7	21	14	31	58	70	242	79	126	444	\$12,154.64	4	\$27.38	4	\$33.67
Brooklyn Union system.....	2	4	3	7	9	27	48	87	64	83	188	4,575.67	5	24.34	5	42.02
Other gas companies.....	2	...	2	2	5	5	10	18	2	3	44	1,048.90	8	32.84	8	28.71
Gas-electrical companies.....	1	...	...	...	2	3	4	14	4	10	24	742.76	...	30.95	...	...
Consolidated system (electrical).....	5	31	75	27	61	64	159	248	87	161	670	15,483.80	3	28.11	3	15.83
Brooklyn Edison.....	4	...	15	10	48	34	58	136	51	85	307	7,466.10	3	24.33	3	33.33
Richmond Light & R. R.....	...	...	...	...	2	...	12	2	...	6	3	104.16	1	34.79	1	3.50
Conduit companies.....	...	...	...	...	...	...	...	21	...	18	37	1,030.12	...	27.84	...	...
Total.....	15	44	116	60	158	193	363	768	283	436	1,717	\$42,605.65	19	\$24.81	19	\$157.06
<i>Clerks (women) and saleswomen</i>																
Consolidated system (gas).....	1	18	27	21	76	23	21	6	4	2	193	\$3,094.05	1	\$16.03	1	\$4.00
Brooklyn Union system.....	...	4	3	5	12	14	6	...	...	...	44	780.75	...	16.61	...	...
Other gas companies.....	1	1	4	8	16	6	7	3	2	...	46	783.05	2	17.24	2	11.02
Gas-electrical companies.....	...	...	...	...	6	3	4	...	...	...	24	390.00	...	16.26	...	...
Consolidated system (electrical).....	14	28	35	20	146	116	83	39	20	10	535	9,304.67	6	17.20	6	44.16
Brooklyn Edison.....	1	12	30	70	37	18	13	1	...	...	132	1,996.00	2	15.12	2	12.00
Richmond Light & R. R.....	1	...	1	...	1	...	...	1	...	...	3	39.60	...	18.90	...	...
Total.....	18	65	101	130	206	180	138	49	36	12	977	\$16,248.12	11	\$16.63	11	\$71.18
<i>Stenographers and typists (men)</i>																
Consolidated system (gas).....	...	...	...	...	...	3	3	4	2	2	10	\$361.66	...	\$26.17	...	...
Brooklyn Union system.....	...	...	...	...	2	3	3	11	4	7	19	530.36	1	\$7.91	1	\$14.00
Gas-electrical.....	...	...	...	...	...	...	4	...	...	...	5	100.08	...	30.09	...	...
Consolidated system (electrical).....	...	...	...	...	4	...	...	7	3	4	27	613.80	...	22.73	...	3.65

TABLE XXX. Employees and wages: Classified weekly earnings of employees in specified occupations, by groups of companies, with summaries by companies, second week of December, 1919 — Continued

OCCUPATION AND COMPANY	FULL-TIME EMPLOYEES EARNING							FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES				
	Less than \$10	\$10 but less than \$12	\$12 but less than \$13.50	\$13.50 but less than \$15	\$15 but less than \$17.50	\$17.50 but less than \$20	\$20 but less than \$25	\$25 AND ABOVE		Total number	Total earnings	Average weekly earnings	Total number	Weekly earnings	
								Total	THEREOF REPORTED AS						
															\$25 but less than \$30	$30 and above
CLERICAL EMPLOYEES — Continued															
<i>Concessors and demonstrators — women</i>															
Consolidated system (gas)	.....	.....	4	.....	6	1	1	.....	.....	12	\$184.00	\$15.33	.....	.....
Brooklyn Union system	.....	.....	.....	.....	15	2	9	2	.....	26	37.00	18.50	.....	.....
Consolidated system (electrical)	.....	.....	.....	.....	.....	.....	.....	2	.....	2	480.00	18.46	1	(13)	
Total	.....	4	.....	.....	21	3	10	2	2	40	\$701.00	\$17.53	1	(13)	
<i>Other clerical employees — men</i>															
Consolidated system (gas)	3	5	6	3	10	15	46	74	29	45	164	\$4,120.54	\$26.76	.....
Brooklyn Union system	.....	.....	6	6	10	18	33	91	46	45	172	4,356.13	25.33	6	\$61.98
Other gas companies	1	1	.....	1	2	2	3	2	.....	1	12	239.17	19.93	.....	.....
Gas-electrical companies	1	3	3	2	3	11	13	14	11	3	48	1,087.84	22.66	4	46.60
Consolidated system (electrical)	5	19	24	3	14	11	50	82	29	48	208	4,968.85	24.03	8	96.70
Brooklyn Edison	.....	.....	.....	1	19	1	3	.....	.....	12	25	425.00	17.00	1	13.33
Conduit companies	.....	.....	.....	.....	.....	4	3	18	6	.....	23	757.16	30.29	.....	.....
Total	10	26	39	16	58	62	151	282	122	154	644	\$15,984.69	\$24.82	18	\$218.61
<i>Other clerical employees — women</i>															
Consolidated system (gas)	.....	5	10	1	10	14	18	6	4	2	59	\$1,181.50	\$20.03	.....	.....
Brooklyn Union system	.....	.....	3	13	23	16	2	2	1	1	64	1,035.46	16.18	.....	.....
Other gas companies	.....	.....	.....	.....	3	1	.....	1	.....	.....	5	98.77	19.75	.....	.....
Gas-electrical companies	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	5	82.69	16.54	.....	.....
Consolidated system (electrical)	.....	11	27	27	78	35	38	21	13	8	237	4,063.48	17.26	3	\$24.83
Brooklyn Edison	.....	.....	.....	.....	3	7	.....	1	.....	1	11	212.00	19.27	.....	.....
Richmond Light & R. R.	3	1	5	3	1	2	.....	.....	.....	.....	15	191.00	12.78	.....	.....
Total	3	18	45	44	121	75	59	81	18	13	396	\$6,889.90	\$17.40	3	\$24.83

Total clerical employees — men															
Consolidated Gas	1	3	20	14	61	109	226	413	103	185	946	\$33,321.66	836 97	18	\$134 31
Atlanta L. H. & P.					4			28	13	10	35	1,068 33	30 41	1	18 45
New American Gas			1		10	23	42	74	64	30	150	3,643 97	24 39	2	25 81
Central Union Gas			9	5	20	13	42	64	30	34	153	3,560 96	23 33	5	47 00
Standard Gas Light		4	1		10	17	34	35	23	12	101	2,363 03	22 60	2	11 00
N. Y. Mutual Gas Light			2	2	2	16	36	26	14	12	84	2,002 50	23 64	1	8 00
Northern Union Gas		1	2		4	10	10	37	27	10	59	1,491 13	25 37	2	10 75
N. Y. & Queens Gas					4	6	4	3	1	2	17	358 50	21 09		
Brooklyn Union Gas	5	8	9	16	62	92	178	324	212	112	694	16,932 23	24 44	15	123 21
Newtown Gas		1	1		11	11	18	17	13	4	69	1,466 76	24 86	1	7 64
Woodhaven Gas Light					11	11	11	12	9	3	38	846 37	22 25	4	50 83
Kings County Lighting					4	24	15	12			65	1,389 18	21 37	4	42 28
Brooklyn Borough Gas			2	10	11	11	16	13	8	5	33	652 30	26 44	2	10 50
N. Y. & Richmond Gas		1				3	4	6			21	553 20	18 57	2	11 83
Flatbush Gas	2		1	7	9	4	4	13	31	10	90	2,230 15	24 07	1	9 00
Queens Borough G. & E.	1		1	1	6	16	24	41	7	18	44	1,238 66	28 15	2	13 60
Bronx Gas & Electric			2	1	2	4	10	25			17	368 54	21 06	1	24 01
New York Edison	8	35	91	27	64	86	298	528	266	272	1,137	27,347 33	24 05	10	73 16
United Electric L. & P.			2	1	11	14	47	104	54	50	188	4,917 03	26 15	1	3 65
N. Y. & Queens Electric L. & P.	3	9	8	2	13	15	35	74	18	81	166	4,204 11	26 85	3	63 71
Brooklyn Edison	4	2	15	17	117	55	109	153	59	94	472	10,649 10	32 56	10	83 84
Richmond Light & E. R.					6	2	1	5	2	3	14	353 06	23 83		
Consol. Tel. & El. Subway					2	3	14	22	6	16	41	1,126 66	37 45	1	3 50
Empire City Subway						3	3	25	7	16	31	1,128 27	36 40		
Total	26	71	168	95	430	537	1,175	2,044	1,037	940	4,546	\$111,995 14	\$24 94	88	\$775 06
Total clerical employees — women															
Consolidated Gas	1	9	22	15	41	28	40	20	13	5	176	\$3,315 79	\$18 94		
Atlanta L. H. & P.															
New American Gas		3	4	7	23	8	4	5	5			1,000 15	16 95		
Central Union Gas		3	6		13	2	9	4	4		37	647 90	17 51		
Standard Gas Light			4	1	17	9	3	2	2	2	36	639 00	17 47	1	\$4 01
N. Y. Mutual Gas Light		1	1	2	10	2	2	1	1		18	252 00	16 22		
Northern Union Gas		2	3	1	11	8	2	1			27	450 00	16 67		
N. Y. & Queens Gas		6	6	17	42	38	10	4	2	2	123	2,089 98	16 99		
Brooklyn Union Gas		2		3	4	4	4				9	136 00	15 11		
Newtown Gas		1			4	4	4				17	306 00	18 00		
Woodhaven Gas Light			3	8	18	4	4	3			41	306 00	18 00	2	11 02
Kings County Lighting	1				2	4	4	5	3	2	19	705 00	17 50		
Brooklyn Borough Gas		1	1	1	4	2	4	5			6	419 71	22 09		
N. Y. & Richmond Gas					1	1	1				6	96 06	16 35		
Flatbush Gas	2		1	6	11	8	5				33	540 00	16 64		

¹⁸ Absent, without pay.

¹⁹ Includes telephone operators and timekeepers.

²⁰ Includes 8 joint employees of respondent's railway department and of associated companies, total earnings \$97.50.

TABLE XXX. Employees and wages: Classified weekly earnings of employees in specified occupations, by groups of companies, with summaries by companies, second week of December, 1919 — Continued

OCCUPATION AND COMPANY	FULL-TIME EMPLOYEES EARNING										FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES		
	Less than \$10	\$10 but less than \$12	\$12 but less than \$13.50	\$13.50 but less than \$15	\$15 but less than \$17.50	\$17.50 but less than \$20	\$20 but less than \$25	\$25 AND ABOVE			Total number	Average weekly earnings	Total number	Average weekly earnings	Total number	Average weekly earnings
								Total	\$25 but less than \$30	\$30 and above						
CHEMICAL EMPLOYEES — Cond'd																
<i>Total clerical employees—women—</i>																
<i>Concluded</i>																
Queens Borough G. & E.	1	1	1	1	8	2	8	1	1	1	21	\$396.66	21	\$18.89	...	...
Brooklyn Gas & Electric	43	56	80	151	244	136	151	81	51	30	8	125.00	8	15.63	...	...
New York Edison	14	5	11	17	60	32	43	15	11	4	808	14,354.06	7	17.76	7	\$43.33
United Electric L. & P.	7	17	10	29	29	29	31	14	9	5	183	3,294.90	1	18.00	1	13.33
N. Y. & Queens Electric L. & P.	4	14	58	29	58	35	32	6	3	3	137	2,469.44	4	18.03	4	25.00
Brooklyn Edison	4	2	7	5	2	6	2	1	1	1	236	3,721.76	3	15.77	3	19.50
Richmond Light & R. R.	4	2	7	5	2	6	2	1	1	1	29	420.95	...	14.52	...	...
Total	21	105	292	292	612	366	360	162	104	53	2,033	\$35,588.88	18	\$17.51	...	\$116.18
WAGE-EARNERS																
<i>Foremen and assistant foremen</i>																
Consolidated system (gas)	...	...	...	...	...	...	4	242	30	212	246	\$9,483.98	5	\$38.55	5	\$117.95
Brooklyn Union system	...	...	...	...	...	...	2	128	15	113	130	4,663.91	18	36.03	18	224.36
Other gas companies	...	...	...	...	...	...	1	13	3	6	14	489.40	...	34.96	...	...
Gas-electrical companies	...	...	...	...	...	...	2	33	4	23	35	1,372.11	4	39.20	4	79.08
Consolidated system (electrical)	...	...	...	...	...	...	6	310	10	300	317	13,447.12	6	42.42	6	83.94
Brooklyn Edison	...	...	...	...	...	...	2	168	12	156	170	6,168.34	4	36.28	4	71.96
Richmond Light & R. R.	...	...	...	...	...	...	...	10	10	40	15	1,402.10	...	40.21	...	...
Conduit companies	...	...	...	...	...	...	4	47	13	32	51	1,704.74	...	33.43	...	...
Total	...	...	...	...	...	...	1	951	87	852	973	\$37,751.70	44	\$38.80	44	\$701.54
Inspectors																
Consolidated system (gas)	...	...	...	...	...	...	47	41	14	24	156	\$3,594.50	2	\$23.04	2	\$15.98
Brooklyn Union system	...	...	...	...	...	...	1	66	10	56	90	2,697.04	12	29.64	12	55.04
Other gas companies	...	...	...	...	...	...	...	10	...	10	10	350.38	...	35.04	...	...
Gas-electrical companies	...	...	...	...	...	...	...	10	...	4	10	306.33	...	30.63	...	...

Consolidated system (electrical).....	3	11	28	53	23	30	95	2,610.00	27 47	3	27 92
Brooklyn Edison.....	.....	9	27	52	26	28	68	2,408.79	27 37	.....	.....
Richmond Light & R. R.....	.....	.....	3	3	.....	3	68	177.02	50 01	.....	.....
Conduit companies.....	.....	.....	8	8	.....	8	10	388.54	38 55	.....	.....
Total.....	2	42	127	243	77	163	462	\$12,501.50	\$27 06	16	\$98 94
Stationary engineers ¹⁴											
Consolidated system (gas).....	.....	.....	.....	87	8	79	87	\$3,162.03	\$36 35	1	\$6 21
Brooklyn Union system.....	.....	.....	.....	75	4	71	75	2,520.32	33 72	1	2 60
Other gas companies.....	.....	.....	.....	11	1	8	11	870.04	33 64	1	20 40
Gas-electrical companies.....	.....	.....	.....	20	.....	14	20	721.79	36 00	.....	.....
Consolidated system (electrical).....	.....	.....	.....	76	.....	76	76	3,720.00	49 07	1	33 16
Brooklyn Edison.....	.....	.....	.....	34	.....	34	34	1,870.84	49 32	.....	.....
Richmond Light & R. R.....	.....	.....	.....	5	.....	5	5	199.10	39 52	.....	.....
Total.....	.....	.....	.....	308	18	287	308	\$12,082.12	\$39 33	4	\$62 37
Firemen, water-tenders and oilers ¹⁵											
Consolidated system (gas).....	.....	.....	.....	132	46	86	142	\$4,472.63	\$31 50	15	\$279 19
Brooklyn Union system.....	.....	.....	.....	33	6	27	48	1,478.90	30 81	1	5 01
Other gas companies.....	.....	.....	.....	14	2	12	14	483.96	33 14	.....	.....
Gas-electrical companies.....	.....	.....	.....	15	5	13	17	499.68	36 29	6	148 40
Consolidated system (electrical).....	.....	.....	.....	162	14	148	162	5,984.55	36 94	8	157 43
Brooklyn Edison.....	.....	.....	.....	123	18	105	124	4,803.65	34 71	10	197 06
Richmond Light & R. R.....	.....	.....	.....	6	.....	6	6	190.56	32 76	.....	.....
Total.....	1	2	25	485	94	387	513	\$17,399.98	\$33 92	40	\$787 71
Dynamo attendants											
Consolidated system (electrical).....	.....	.....	.....	126	88	38	136	\$3,926.53	\$28 87	9	\$209 39
Brooklyn Edison.....	.....	.....	.....	20	20	.....	49	1,221.10	24 92	5	80 60
Richmond Light & R. R.....	.....	.....	.....	2	2	.....	3	72.08	24 03	.....	.....
Total.....	.....	.....	40	148	110	38	188	\$5,219.71	\$27 76	14	\$289 99
Switchboard attendants											
Consolidated system (gas).....	.....	.....	.....	3	3	.....	4	\$98.62	\$24 66	.....	.....
Gas-electrical companies.....	.....	.....	.....	1	1	.....	4	88.36	23 10	.....	.....
Consolidated system (electrical).....	.....	.....	.....	244	10	234	244	9,562.37	39 19	2	\$31 04
Brooklyn Edison.....	.....	.....	.....	63	6	57	63	2,126.72	33 76	4	60 78
Richmond Light & R. R.....	.....	.....	.....	3	1	2	3	89.60	29 57	.....	.....
Total.....	.....	1	3	314	21	293	318	\$11,965.59	\$37 63	6	\$91 82

¹⁴ Includes 5 joint employees of respondent's railway department and of associated companies, total earnings \$222.32.

¹⁵ Includes locomotive engineers and turbine operators.

¹⁶ Includes also coal passers, boiler men, and boiler tenders.

TABLE XXX. Employees and wages: Classified weekly earnings of employees in specified occupations, by groups of companies, with summaries by companies, second week of December, 1919 — Continued

OCCUPATION AND COMPANY	FULL-TIME EMPLOYEES EARNING								FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES			
	Less than \$10	\$10 but less than \$12	\$12 but less than \$13.50	\$13.50 but less than \$15	\$15 but less than \$17.50	\$17.50 but less than \$20	\$20 but less than \$25	Total	\$25 AND ABOVE		Total number	Total earnings	Average weekly earnings	Total number	Weekly earnings
									Total	THOSE REPORTED AS					
										\$25 but less than \$30						$30 and above
WAGE-EARNERS — Continued															
Other power-house and inside men in Consolidated system (gas)							4	12	1	11	16	\$533 12	\$33 32	1	\$10 70
Brooklyn Union system								1		1	1	35 70	35 70	1	2 25
Other gas companies								2	2		2	52 05	26 02	1	17 50
Gas-electrical companies						2	15	22	20	2	39	1,089 97	27 85	1	21 30
Consolidated system (electrical)							15	544	125	439	579	19,691 89	34 01	99	1,941 19
Brooklyn Edison							16	138	42	96	154	4,979 25	32 33	21	352 77
Richmond Light & R. R.							1	13	5	13	19	630 00	33 16	1	16 38
Total						2	51	757	195	562	810	\$27,011 99	\$33 35	125	\$2,362 09
Women and other outside men															
Other gas companies							2	4	4		6	\$155 19	\$25 87		
Gas-electrical companies						1	9	23	2	15	35	1,051 95	30 06	16	\$438 63
Consolidated system (electrical)					1	7	64	513	136	382	940	19,279 16	32 08	23	\$76 94
Brooklyn Edison					2	39	92	166	64	102	300	8,194 14	27 28	22	\$24 75
Richmond Light & R. R.								23	10	13	25	774 96	30 99		
Total					3	47	170	736	216	512	956	\$29,445 10	\$30 80	61	\$1,042 32
Gas makers															
Consolidated system (gas)								22	1	21	22	\$755 86	\$34 36	9	\$214 75
Brooklyn Union system								108	2	166	168	5,743 34	\$34 18	14	\$18 96
Total								190	3	187	190	\$6,498 20	\$34 20	23	\$333 70
Gas-meter runners (gas)															
Consolidated system (gas)								103	19	91	103	\$3,783 41	\$36 73	14	\$364 28
Brooklyn Union system								(#)		(#)	(#)	3,578 21	40 20	(#)	(#)

Other gas companies.....	.....	.....	.....	8	1	7	8	278 35	34 70	1	4 40
Gas-electrical companies.....	.....	.....	.....	4	.....	1	5	144 26	28 85	1	37 93
Total.....	.....	.....	.....	1	204	188	205	\$7,784 23	\$37 97	19	\$487 51
<i>Redort house men</i>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Consolidated system (gas).....	.....	.....	.....	5	177	122	182	\$5,766 47	\$31 08	15	\$239 13
<i>Gas-traveler men</i>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Consolidated system (gas).....	.....	.....	.....	1	16	6	10	\$398 43	\$34 91	1	\$39 36
Brooklyn Union system.....	.....	.....	.....	4	19	15	4	633 81	27 56	.....	.....
Gas-electrical companies.....	.....	.....	.....	.....	5	4	5	143 36	28 67	.....	.....
Total.....	.....	.....	.....	5	40	25	45	\$1,370 60	\$30 46	1	\$29 36
<i>Other gas-works employes, gas</i>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Consolidated system (gas).....	.....	.....	.....	1	3	76	80	\$2,517 03	\$31 46	13	\$237 58
Brooklyn Union system.....	.....	.....	.....	1	5	32	38	1,060 35	27 90	2	25 60
Other gas companies.....	.....	.....	.....	3	18	3	15	694 31	33 05	.....	.....
Gas-electrical companies.....	.....	.....	.....	.....	.....	.....	.....	11 30 88	30 88	.....	.....
Consolidated system (electrical).....	.....	.....	.....	1	33	26	60	1,649 78	27 50	12	165 98
Total.....	.....	.....	.....	3	44	153	200	\$5,952 35	\$29 76	27	\$479 16
<i>Pipe fitters and rollers</i>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Consolidated system (gas).....	.....	.....	.....	12	443	273	593	\$18,079 50	\$30 49	64	\$1,115 32
Brooklyn Union system.....	.....	.....	.....	3	231	173	381	10,140 31	26 61	83	794 17
Other gas companies.....	.....	.....	.....	.....	4	5	15	782 59	31 77	3	78 75
Gas-electrical companies.....	.....	.....	.....	15	30	21	54	1,513 30	28 02	21	844 37
Consolidated system (electrical).....	.....	.....	.....	.....	32	32	32	1,581 03	49 41	3	112 18
Brooklyn Edison.....	.....	.....	.....	.....	4	1	4	133 80	33 45	.....	.....
Richmond Light & R. R.....	.....	.....	.....	1	5	5	6	218 02	36 34	.....	.....
Total.....	.....	.....	.....	15	305	370	1,094	\$32,428 55	\$29 64	174	\$2,444 79
<i>Motor-tenders and repairers</i>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Consolidated system (gas).....	.....	.....	.....	1	10	6	9	\$732 68	\$28 18	12	\$239 37
Brooklyn Union system.....	.....	.....	.....	13	7	7	30	744 86	24 83	14	195 50
Other gas companies.....	.....	.....	.....	.....	2	4	14	352 31	27 81	.....	.....
Gas-electrical companies.....	.....	.....	.....	.....	3	3	12	330 68	27 56	1	14 25

¹³ Includes meter setters, winders, switchmen, electricians, auxiliary apparatus operators, and substation attendants

¹¹ Includes splicers, linemen, and service and construction men.

¹⁰ Consists of pumpmen, dripmen, elevator men, meter and photometer men, fire cleaners, gas makers and helpers, valvemen, tar pit attendants, meter and holder men and tool operators.

Includes overtime.

Includes pipe coverers and yarners.

TABLE XXX. Employees and wages: Classified weekly earnings of employees in specified occupations, by groups of companies, with summaries by companies, second week of December, 1919 — Continued

OCCUPATION AND COMPANY	FULL-TIME EMPLOYEES EARNING										FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES	
	Less than \$10	\$10 but less than \$12	\$12 but less than \$13.50	\$13.50 but less than \$15	\$15 but less than \$17.50	\$17.50 but less than \$20	\$20 but less than \$25	THOSE REPORTED AS			Total number	Total earnings	Average weekly earnings	Total number	Weekly earnings
								Total	\$25 but less than \$30	\$30 and above					
WAGE-EARNERS — Continued															
<i>Meter-readers and repairers —</i>															
Consolidated system (electrical).....	1	35	34	65	82	41	41	217	\$5,123.07	\$23.61	4	\$43.69
Brooklyn Edison.....	12	8	16	17	12	5	53	1,191.50	22.48	1	12.00
Richmond L. & R. R.....	2	1	2	1	1	.....	1	7	124.00	19.14	1	11.22
Total.....	4	50	60	106	139	67	72	359	\$8,639.70	\$24.07	33	\$516.03
<i>Machinists</i>															
Consolidated system (gas).....	6	40	11	29	46	\$1,501.03	\$32.63	7	\$112.31
Brooklyn Union system.....	7	27	13	14	34	987.38	29.04	.....	.....
Other gas companies.....	2	2	2	2	65.16	32.58	.....	.....
Gas-electrical companies.....	1	1	4	122.63	30.73	.....	.....
Consolidated system (electrical).....	6	11	90	10	60	106	4,100.67	38.60	12	282.13
Brooklyn Edison.....	13	.....	18	13	519.77	39.98	2	50.96
Richmond Light & R. R.....	3	.....	3	1	122.20	40.76	.....	.....
Conduit companies.....	2	.....	1	1	43.07	43.07	.....	.....
Total.....	5	26	178	35	143	209	\$7,462.30	\$35.70	21	\$445.40
<i>Blacksmiths and ironworkers *</i>															
Consolidated system (gas).....	7	54	32	22	61	\$1,524.11	\$30.07	4	\$55.16
Brooklyn Union system.....	2	11	3	8	13	418.92	32.22	.....	.....
Other gas companies.....	1	2	.....	2	3	99.38	33.13	.....	.....
Gas-electrical companies.....	1	1	3	82.87	27.62	.....	.....
Consolidated system (electrical).....	2	18	3	15	21	755.26	37.40	1	2.58
Brooklyn Edison.....	2	1	1	2	63.04	31.47	.....	.....

TABLE XXX. Employees and wages: Classified weekly earnings of employees in specified occupations, by groups of companies, with summaries by companies, second week of December, 1919 — Continued

OCCUPATION AND COMPANY	FULL-TIME EMPLOYEES EARNING										FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES								
	FULL-TIME EMPLOYEES EARNING										Total number	Average weekly earnings	Total earnings	Total number	Average weekly earnings	Total earnings						
	FULL-TIME EMPLOYEES EARNING																					
	FULL-TIME EMPLOYEES EARNING																					
Less than \$10	\$25 AND ABOVE										Total number	Average weekly earnings	Total earnings	Total number	Average weekly earnings	Total earnings						
	THEREOF REPORTED AS																					
	Total	\$25 but less than \$30	\$30 and above	\$10 but less than \$12	\$12 but less than \$13.50	\$13.50 but less than \$15	\$15 but less than \$17.50	\$17.50 but less than \$20	\$20 but less than \$25	\$25 and above												
WAGE-EARNERS — Continued																						
Meter-readers and repairers —																						
Concluded																						
Consolidated system (electrical).....	82	41	41	217	\$22.61	\$5,123.67						
Brooklyn Edison.....	17	12	5	53	22.48	1,191.50						
Richmond L. & R. R.....	1	.....	1	7	19.14	134.00						
Total.....	130	67	72	359	\$24.07	\$8,639.70						
Mechanics																						
Consolidated system (gas).....	40	11	29	46	\$32.63	\$1,501.03						
Brooklyn Union system.....	27	13	14	34	29.04	987.36						
Other gas companies.....	2	.....	2	2	.....	65.16						
Gas-electrical companies.....	2	.....	1	4	30.73	122.92						
Consolidated system (electrical).....	90	10	80	106	38.69	4,100.67						
Brooklyn Edison.....	13	.....	13	13	36.98	519.77						
Richmond Light & R. R.....	2	.....	2	3	40.76	122.29						
Conduit companies.....	1	.....	1	1	43.07	43.07						
Total.....	178	35	143	209	\$35.70	\$7,463.80						
Blacksmiths and ironworkers *																						
Consolidated system (gas).....	54	33	22	61	\$30.07	\$1,834.11						
Brooklyn Union system.....	11	3	8	13	32.22	418.62						
Other gas companies.....	2	.....	2	3	.....	99.38						
Gas-electrical companies.....	2	.....	1	1	37.87	82.57						
Consolidated system (electrical).....	18	2	15	21	37.40	785.35						
Brooklyn Edison.....	2	.....	1	3	31.47	63.94						

[illegible]

Includes two women, total earnings \$40.

Includes ironworkers and roofers.

Includes rockmen and rammers.

²⁸ Includes repairmen, riggers, scow captain and mate, Dodge-carrier operators, auto mechanics, harness makers, drill runners and compressor operators.

TABLE XXX. Employees and wages: Classified weekly earnings of employees in specified occupations, by groups of companies, with summaries by companies, second week of December, 1919 — Continued

OCCUPATION AND COMPANY	FULL-TIME EMPLOYEES EARNING										FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES		
	Less than \$10	\$10 but less than \$12	\$12 but less than \$13.50	\$13.50 but less than \$15	\$15 but less than \$17.50	\$17.50 but less than \$20	\$20 but less than \$25	Total	\$25 AND ABOVE			Total number	Total earnings	Average weekly earnings	Total number	Weekly earnings
									\$25 but less than \$30	\$30 and above						
WAGE-EARNERS — Continued																
<i>Other mechanics and skilled workmen — Concluded</i>																
Brooklyn Edison					4	9	28	146	57	89	187	\$5,645.15	\$30.19		18	\$300.88
Richmond Light & R. R.							2	6	1	5	8	275.54	34.44		1	18.51
Conduit companies								8	5	3	8	228.52	28.57		6	98.38
Total			2	1	10	14	80	611	192	417	718	\$24,596.25	\$34.26		68	\$1,151.52
<i>Chauffeurs</i>																
Consolidated system (gas)	1					7	51	57	38	19	116	\$3,067.09	\$26.44		2	\$13.09
Brooklyn Union system							11	34	20	14	45	1,278.98	28.42		7	42.01
Other gas companies					1	1	7	2	1	1	11	255.62	23.24			
Gas-electrical companies						2	1	7	7		10	281.09	28.11			
Consolidated system (electrical) ..						7	47	121	58	63	175	4,934.39	28.20		2	16.83
Brooklyn Edison							3	70	35	35	73	2,239.90	30.68		3	30.00
Richmond Light & R. R.						1		3	3		4	97.80	24.45			
Conduit companies								12	1	11	12	456.13	38.01			
Total	1				1	18	120	306	163	143	446	\$12,611.00	\$28.26		14	\$101.93
<i>Teamsters and stablemen</i>																
Consolidated system (gas)						4	29	28	17	11	61	\$1,548.16	\$25.38		19	\$197.26
Brooklyn Union system				1		1	59	16	9	7	77	1,835.57	23.84		15	107.69
Other gas companies						1	5	1	4	1	6	153.22	25.54		1	26.26
Gas-electrical companies						6	5	3	3		14	337.19	24.09			
Brooklyn Edison							4	8	6	2	12	321.72	26.81			
Richmond Light & R. R.								1		1	1	31.76	31.76			
Total				1		12	97	61	39	22	171	\$4,227.63	\$24.72		35	\$331.20

<i>Washington, fitters, porters, messengers</i>										
Consolidated system (gas)	5	38	26	4	12	73	151	39	29	10
Brooklyn Union system	10	1	4	4	12	47	59	56	38	18
Other gas companies	3	1	1	1	3	3	5	3	3	1
Gas-electrical companies	2	1	1	1	4	11	5	2	2	15
Consolidated system (electrical)	11	10	42	6	24	238	162	57	35	22
Brooklyn Edison	1	11	5	7	12	9	34	22	20	101
Richmond Light & R. R.			2	2	1	1	1	1	1	49
Conduit companies					29	1	2	15	15	1
Total	32	61	75	24	96	377	409	195	141	1,269
<i>Other unskilled labor and helpers</i>										
Consolidated system (gas)			1	4	59	155	311	563	314	1,063
Brooklyn Union system			1	2	4	33	225	133	80	348
Other gas companies			2	3	3	4	23	59	36	94
Gas-electrical companies			1	5	8	49	54	28	22	143
Consolidated system (electrical)	60	2	9	9	28	72	307	523	223	1,010
Brooklyn Edison	66			16	16	11	88	454	400	54
Richmond Light & R. R.					10		5	18	9	23
Conduit companies						20	127	220	154	66
Total	126	2	14	39	128	344	1,140	1,906	1,238	3,789
<i>Total wage-earners</i>										
Consolidated Gas	1	36	24	6	53	177	463	938	397	1,703
Astoria L. H. & P.					1	5	99	665	236	429
New Amsterdam Gas	2	2	1	2	9	24	94	232	68	164
Central Union Gas					21	20	50	238	90	148
Standard Gas Light			1		4	16	56	120	58	62
N. Y. Mutual Gas Light		1			3	28	29	134	46	88
Northern Union Gas	2		1		14	9	39	54	29	196
N. Y. & Queens Gas			1	1	7	7	28	109	14	44
Brooklyn Union Gas			1	7	16	90	517	1,094	384	1,736
Newtown Gas	10	1	1			4	37	44	25	85
Woodhaven Gas Light					1	6	25	33	21	65
King County Lighting		1			4	2	35	77	25	121
Brooklyn Borough Gas	3			1		1	3	63	12	67

¹ Includes 1 employee reported "absent, without pay".

² Includes 1 joint employee of respondent's railway department and of associated companies, total earnings \$17.50.

³ Includes patrolmen and "special agents".

⁴ Includes 4 women, total earnings \$55.

⁵ Includes 2 joint employees of respondent's railway department and of associated companies, total earnings \$47.

⁶ Includes lamp men, lamp trimmers, lamp inspectors, lamp fitters, stove repairers, lighting inspectors, operating laborers, pipemen, brassers, pumpmen, and

Walshbach maintenance men.

⁷ Includes 1 woman earning \$18.70.

TABLE XXX. Employees and wages: Classified weekly earnings of employees in specified occupations, by groups of companies, with summaries by companies, second week of December, 1919 — Continued

OCCUPATION AND COMPANY	FULL-TIME EMPLOYEES EARNING										FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES	
	Less than \$10	\$10 but less than \$12	\$12 but less than \$13.50	\$13.50 but less than \$15	\$15 but less than \$17.50	\$17.50 but less than \$20	\$20 but less than \$25	\$25 AND ABOVE		Total number	Total earnings	Average weekly earnings	Total number	Weekly earnings	
								Total	THEREOF REPORTED AS \$25 but less than \$30						\$30 and above
WAGE-EARNERS — Continued															
Total wage-earners — Concluded															
N. Y. & Richmond Gas	2		2	3	4	3	14	32	54	80	82,085.14	\$26.04	6	\$50.25	
Ft. Bush Gas				6	6	60	60	72	127	270	7,611.49	27.93	32	507.12	
Queens Borough G. & E.			1		3	3	40	33	57	117	3,310.87	28.30	7	110.03	
Bronx Gas & Electric					4	1	9	2	31	45	1,235.77	27.46	45	1,026.74	
New York Edison	58	6	48	10	77	272	505	632	2,545	3,531	111,784.53	51.75	248	5,233.24	
United Electric L. & P.	6	3	2	3	17	88	164	120	235	749	22,276.23	29.74	40	473.05	
N. Y. & Queens Electric L. & P.	6	3	2	4	15	87	164	98	200	410	13,443.03	30.35	28	476.78	
Brooklyn Edison	67	11	6	23	46	86	343	731	787	2,090	59,240.03	28.33	202	2,792.24	
Brooklyn Light & R. R.			2	2	1	3	14	31	83	126	4,515.31	23.20	10	148.69	
Consol. Tel. & El. Subway					29	6	102	109	115	208	7,833.96	25.85	122	2,049.70	
Empire City Subway					10	20	35	76	155	230	6,260.67	28.41	53	685.47	
Total	158	64	91	71	333	950	2,834	3,336	9,264	13,757	\$403,812.25	\$39.34	1,004	\$23,324.46	
Miscellaneous *															
Consolidated Gas	28		2		6		3	3	10	49	\$752.12	\$15.25	7	\$36.68	
Astoria L. H. & P.				1	3	1	1			6	103.00	17.00			
Brooklyn Union Gas					1				3	4	132.60	33.17			
Brooklyn Borough Gas										1	14.00	14.00			
Total	28		2	2	10	1	4	3	12	60	\$1,000.81	\$16.68	7	\$26.68	
SUPERANNUATED EMPLOYEES															
Consolidated Gas	53	19	17	10	11	2	3		5	130	\$1,482.99	\$12.26			
New Amsterdam Gas	4	2	1							7	71.85	10.26			
Standard Gas Light				2						2	28.46	14.25			
Northern Union Gas	1				1					3	23.12	11.56			
Brooklyn Union Gas	34	6		1	2			1	1	44	414.02	9.43			

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	1334	1335	1336	1337	1338	1339	1340	1341	1342	1343	1344	1345	1346	1347	1348	1349	1350	1351	1352	1353	1354	1355	1356	1357	1358	1359	1360	1361	1362	1363	1364	1365	1366	1367	1368	1369	1370	1371	1372	1373	1374	1375	1376	1377	1378	1379	1380	1381	1382	1383	1384	1385	1386	1387	1388	1389	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399	1400	1401	1402	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1415	1416	1417	1418	1419	1420	1421	1422	1423	1424	1425	1426	1427	1428	1429	1430	1431	1432	1433	1434	1435	1436	1437	1438	1439	1440	1441	1442	1443	1444	1445	1446	1447	1448	1449	1450	1451	1452	1453	1454	1455	1456	1457	1458	1459	1460	1461	1462	1463	1464	1465	1466	1467	1468	1469	1470	1471	1472	1473	1474	1475	1476	1477	1478	1479	1480	1481	1482	1483	1484	1485	1486	1487</
--	---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	--------

TABLE XXX. Employees and wages: Classified weekly earnings of employees in specified occupations, by groups of companies, with summaries by companies, second week of December, 1919 — Concluded

OCCUPATION	FULL-TIME EMPLOYEES EARNING										FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES		
	Less than \$10	\$10 but less than \$12	\$12 but less than \$13.50	\$13.50 but less than \$15	\$15 but less than \$17.50	\$17.50 but less than \$20	\$20 but less than \$25	\$25 AND ABOVE			Total number	Average weekly earnings	Total weekly earnings	Total number	Average weekly earnings	Total weekly earnings
								Total	THEREOF REPORTED AS							
									\$25 but less than \$30	\$30 and above						
GRAND TOTAL—ALL COMPANIES —Concluded	18	65	101	130	206	180	133	49	36	12	977	\$16,248.12	\$16.63	11	\$71.18	
Clerical employees—Concluded																
Clerks (women) and saleswomen			3		6	12	32	26	12	14	79	1,890.86	23.93	2	17.65	
Stenographers and typists—men			53	21	114	70	96	70	42	24	450	8,500.60	18.89	2	12.17	
Stenographers and typists—women		22	2	12	174	207	411	352	309	53	1,198	26,746.08	22.33	47	370.20	
Collectors and meter readers—men																
Collectors and meter readers—women						2	4	1	1		9	176.20	19.58			
Canvassers and demonstrators—men		1	5	3	11	17	40	99	55	44	176	4,669.96	26.53			
Canvassers and demonstrators—women			4		21	3	10	2	2		40	701.00	17.53	1	(*)	218.61
Other clerical employees—men	10	26	39	16	53	62	151	262	122	154	644	15,984.69	24.82	18		24.83
Other clerical employees—women	3	13	45	44	121	75	59	31	15	13	396	6,889.90	17.40	3		
Total	50	176	370	297	1,042	903	1,535	2,206	1,141	993	6,579	\$147,584.02	\$22.43	106		\$391.84
Wage-carriers																
Foremen and assistant foremen						1	21	951	87	852	973	\$37,751.70	\$38.90	44		\$701.54
Inspectors				2	42	48	127	243	77	163	462	12,561.50	27.06	16		58.94
Station ry engineers								368	13	287	508	12,083.12	23.93	4		32.37
Firemen, water-tenders and others					1	2	25	485	94	387	513	17,399.93	33.92	40		787.71
Dynamo attendants								148	110	38	188	5,219.71	27.76	14		289.99
Switchboard attendants						1	3	314	21	283	318	11,966.59	37.63	6		91.82
On or power house and inside men						2	51	717	196	562	816	27,031.99	33.36	125		2,363.09
Wiremen and other outside men								180	216	512	966	29,445.10	30.80	61		1,043.32
Gas fitters								190	3	187	190	6,498.20	34.20	23		533.70
Generator runners								204	13	183	205	7,784.23	37.97	19		437.51
Retort house men								177	55	122	182	8,766.47	48.16	16		289.13
Governor house men								40	25	15	55	1,370.40	24.96	1		29.86
Other gas-works employees						8	44	153	74	79	300	8,963.35	29.76	27		479.16

Pipe fitters and culvers	158	64	91	71	333	950	2,834	9,256	3,336	5,870	13,757	\$403,612	25	\$29	34	1,806	\$23,324	46
Meter testers and repairers	28	2	2	2	10	1	4	12	3	3	60	\$1,000	81	\$16	68	7	\$36	68
Mechanics	107	38	20	14	17	2	3	6	.....	1	207	2,324	92	11	23	.....	.....	.....
Blacksmiths and ironworkers	344	278	486	385	1,416	1,871	4,418	12,170	4,532	7,358	21,368	\$596,019	45	\$37	89	1,722	\$24,300	48
Carpenters	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Painters	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Masons, bricklayers and pavers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other mechanics and skilled workmen	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chauffeurs	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Teamsters and stablemen	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Watchmen, sailors, porters, messengers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other unskilled labor and helpers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	344	278	486	385	1,416	1,871	4,418	12,170	4,532	7,358	21,368	\$596,019	45	\$37	89	1,722	\$24,300	48
Miscellaneous	28	2	2	2	10	1	4	12	3	3	60	\$1,000	81	\$16	68	7	\$36	68
Superannuated employees	107	38	20	14	17	2	3	6	.....	1	207	2,324	92	11	23	.....	.....	.....
Grand total	344	278	486	385	1,416	1,871	4,418	12,170	4,532	7,358	21,368	\$596,019	45	\$37	89	1,722	\$24,300	48

* Absent, without pay.

TABLE XXXI. EMPLOYEES AND WAGES: DISTRIBUTION OF COMPENSATION OF OFFICERS AND EMPLOYEES BY ACCOUNTS AND OBJECTS, 1919

(A) Gas supply

OPERATING COMPANY	OPERATING EXPENSES						Fixed capital	Other accounts (specified in footnotes)	Total
	Production	Transmission and distribution	Municipal street lighting	Commercial	General and miscellaneous	Total			
CONSOLIDATED SYSTEM									
Consolidated Gas	\$492,127 83	\$921,776 87	\$1,355 82	\$1,041,198 71	\$752,452 94	\$3,208,912 17	\$31,678 36	\$535,837 53	\$3,826,428 06
Astoria L. H. & P.	1,115,536 48	.....	.....	.....	23,378 26	1,138,714 74	54,273 92	\$ 61,723 62	1,254,712 28
New Amsterdam Gas	324,769 51	222,322 70	.....	206,613 83	32,163 06	805,869 10	14,106 99	\$ 28,844 19	848,820 28
Central Union Gas	223,967 88	152,551 59	.....	148,281 42	58,866 19	683,667 08	4,968 14	\$ 42,960 67	731,615 89
Standard Gas Light	145,326 18	104,600 98	.....	116,712 90	54,399 70	421,039 71	7,498 96	.....	428,538 67
N. Y. Mutual Gas Light	189,508 23	77,237 64	.....	92,321 38	40,578 21	399,665 46	268 52	\$ 5,494 36	405,428 34
Northern Union Gas	10,414 38	100,998 01	.....	93,067 43	25,949 62	230,429 34	7,210 84	\$ 528 02	238,168 20
N. Y. & Queens Gas	32,007 09	21,210 75	.....	22,942 27	1,259 16	77,419 27	6,435 19	\$ 354 49	84,208 96
Total	\$2,633,457 58	\$1,600,718 49	\$1,355 82	\$1,721,137 94	\$1,009,047 04	\$6,965,716 87	\$176,440 92	\$675,762 88	\$7,817,920 67
BROOKLYN UNION SYSTEM									
Brooklyn Union Gas	\$1,408,582 29	\$994,394 29	\$3,129 68	\$713,612 90	\$616,413 28	\$3,734,047 44	\$181,661 78	\$129,120 90	\$3,994,830 07
Newtown Gas	13,001 86	81,185 59	.....	85,911 94	6,897 90	186,997 58	18,344 63	\$ 1,071 89	206,413 40
Flatbush Gas	8,946 42	92,543 00	525 37	72,598 39	9,343 91	183,956 09	26,861 62	\$ 9,633 59	220,451 30
Woodhaven Gas Light	.....	28,780 41	.....	37,346 30	2,724 85	68,851 25	17,066 64	\$ 286 51	86,198 01
Jamaica Gas Light	.....	22,870 20	.....	28,717 69	5,433 70	52,021 69	8,580 27	\$ 536 11	61,187 97
Richmond Hill & Q. C. Gas	.....	11,982 88	.....	18,114 88	1,909 61	32,007 37	3,472 10	\$ 139 22	\$3,518 69
Total	\$1,428,529 57	\$1,221,666 37	\$3,655 05	\$981,202 10	\$642,728 04	\$4,257,861 13	\$206,266 19	\$140,457 72	\$4,604,506 04
OTHER COMPANIES									
Kings County Lighting	\$94,997 64	\$35,900 01	\$1,260 36	\$78,536 31	\$41,454 91	\$252,058 23	\$33,730 90	\$ 15,186 55	\$300,976 77
Brooklyn Borough Gas	40,827 36	37,552 42	.....	38,941 09	\$4,723 54	143,103 41	22,758 83	\$ 908 57	164,764 81
N. Y. & Richmond Gas	58,700 21	31,311 26	.....	28,460 74	\$1,329 61	142,692 81	11,746 42	\$ 4 23	154,446 46
Queens Borough G. & E.	27,092 37	33,181 17	34 57	25,161 54	\$1,367 84	127,591 99	12,287 97	\$ 388 82	140,268 78
Bronx Gas & Electric	22,014 40	16,921 33	.....	12,925 13	12,540 31	64,401 17	3,062 17	\$ 2,415 42	66,878 78
Total	\$253,041 98	\$154,766 18	\$1,303 93	\$184,660 81	\$136,065 71	\$729,847 61	\$73,586 38	\$18,900 59	\$822,333 58
Grand total	\$4,315,029 13	\$2,987,151 04	\$6,314 80	\$2,887,109 85	\$1,787,840 79	\$11,953,445 61	\$456,262 40	\$635,121 19	\$13,244,849 39

1 General suspense, \$248,111.12; draughting suspense, \$64,992.81; automobile suspense and cartage, \$152,647.85; materials and supplies, \$77,750.54; scowling, \$2,335.31.
 2 Companies and individuals, \$684.02; automobile suspense, \$4,026.14; cartage suspense, \$14,296.25; storeroom suspense, \$11,268.71; scowling suspense, \$8,367.39; general suspense, \$23,111.01.
 3 Materials and supplies, \$23,141.00; miscellaneous accounts receivable, \$921.46; U. S. Government light oil recovery, \$4,781.13.
 4 Cartage, automobile suspense, and miscellaneous accounts.
 5 Materials and supplies.
 6 Iron sales.
 7 Suspense.
 8 Materials and supplies, \$58,118.51; associated companies, \$30,012.27; casualties and insurance reserve, \$9,433.39; gas merchandise and jobbing revenue, \$4,561.25; miscellaneous, \$26,990.43.
 9 Associated companies, \$98.43; casualties and insurance reserve, \$235.91; gas merchandise and jobbing revenue, \$736.05.
 10 Casualties and insurance reserve, \$235.07; associated companies, \$9,219.50; gas merchandise and jobbing revenue, \$159.02.
 11 Casualties and insurance reserve.
 12 Casualties and insurance reserve, \$90.49; associated companies, \$27.96; gas merchandise and jobbing revenue, \$217.66.
 13 Storeroom suspense, \$7,279.90; trucking suspense, \$5,268.15; accounts, \$2,598.50; other suspense, \$60.
 14 Construction work in progress, \$831.90; repairing fence, old works, \$44.53; Cooper Construction Co., \$7.80; gas merchandise and jobbing revenue, \$21.24.
 15 Materials and supplies, \$387.54; miscellaneous accounts receivable, \$1.28.
 16 Floating capital.

TABLE XXXI. Employees and wages: Distribution of compensation of officers and employees by accounts and objects, 1919 — Concluded
(B) Electrical supply

OPERATING COMPANY	OPERATING EXPENSES							Fixed capital	Other accounts (specified in footnotes)	Total
	Production	Transmission	Electric storage	Distribution	Utilization	Commercial	General and miscellaneous			
LIGHT AND POWER COMPANIES										
New York Edison	\$1,452,551 96	\$634,339 53	\$44,836 53	\$1,244,168 28	\$563,266 67	\$1,439,539 52	\$1,038,294 45	\$940,236 95	\$295,851 08	\$7,693,265 02
United Electric L. & P.	387,628 16	107,045 24	.....	246,461 20	66,557 18	228,083 97	210,460 49	204,129 90	\$ 27,334 55	1,477,900 69
N. Y. & Queens El. L. & P.	38,014 99	73,496 14	.....	212,436 11	37,905 57	149,099 48	205,697 04	92,791 72	\$120,179 57	929,630 33
Total, Consolidated system	1,868,494 81	814,870 96	44,836 53	1,703,065 59	667,739 43	1,806,718 97	1,454,451 98	8,400,368 86	445,365 80	10,100,868 03
Brooklyn Edison	607,334 85	177,608 67	7,496 79	263,332 35	122,332 23	338,254 93	419,181 18	1,035,560 00	\$1,112,445 74	3,155,253 94
Richmond Light & E. R.	125,722 59	756 35	.....	10,397 08	6,798 70	7,535 51	50,620 29	55,521 18	\$ 23,278 85	280,130 55
Flatbush Gas	69,790 18	.....	.....	69,399 46	11,757 71	33,015 56	21,337 15	205,200 06	\$ 11,930 81	294,155 43
Queens Borough G. & E.	38,967 68	3,775 34	.....	24,135 45	2,163 90	24,607 50	34,537 26	128,177 13	\$ 72,116 55	135,630 98
Bronx Gas & Electric	26,498 53	3,37 51	.....	12,864 70	1,737 12	3,622 21	11,241 80	55,911 89	\$ 3,172 77	72,481 74
Total	\$2,776,718 06	\$997,048 83	\$52,332 33	\$2,083,844 03	\$821,519 08	\$2,203,748 68	\$1,991,359 66	\$10,926,571 86	\$1,596,309 92	\$14,028,838 67
CONDUIT COMPANIES										
Consol. Tel. & El. Subway .....	.....	.....	.....	(¹)	.....	.....	\$135,471 63	\$401,225 29	\$ 773,512 45	\$610,209 37
Empire City Subway .....	.....	.....	.....	\$79,890 99	.....	.....	45,392 52	214,725 58	.....	340,008 99
Total .....	.....	.....	.....	\$79,890 99	.....	.....	\$180,864 15	\$615,950 87	\$73,512 45	\$950,218 36
Grand total	\$2,776,718 06	\$997,048 83	\$52,332 33	\$2,163,735 02	\$821,519 08	\$2,203,748 68	\$2,172,223 81	\$11,187,326 90	\$1,669,822 37	\$14,978,757 03

¹ Other rent expense, \$8,475.02; materials and supplies, \$11,135.74; accounts receivable, \$276,236.32.

² Electric merchandise and jobbing revenue.

³ Suspense, work in progress, etc., \$116,049.41; electric merchandise and jobbing revenue, \$4,130.10.

1 Miscellaneous non-operating expenses, \$11,076.23; work in progress, \$732,667.02; materials and supplies, \$3,370.43; store-room expenses, \$3140,534.37; transportation expense, \$164,107.06; merchandising expense, \$7,336.43; miscellaneous billing, \$3,310.64; expenses accrued, \$143.47.
 2 Construction work in progress.
 3 Materials and supplies, \$3,330.34; casualties and insurance reserve, \$1,243.64; associated companies, \$332.08; electric merchandise and jobbing revenue, \$564.76.
 4 Materials and supplies, \$1,614.90; miscellaneous accounts receivable, \$501.65.
 5 Floating capital.
 6 Included in general and miscellaneous expenses.
 7 Includes distribution expenses (non-separable).
 8 Payroll account charged to subsidiary, which in turn is charged to N. Y. Edison, United Electric, and others for building subsidiary connections.

TABLE XXXII. GAS OPERATING REVENUES, 1919

COMPANY	REVENUES FROM SALES OF GAS TO CONSUMERS						Revenues from sales to other gas companies	Total revenue from sales of gas
	Municipal street lighting	Lighting municipal buildings	Municipal heat and power	Prepaid gas	Commercial metered lighting	Total		
CONSOLIDATED SYSTEM								
Consolidated Gas.....		\$81,219 16		\$2,616,139 38	\$12,149,550 34	\$14,846,908 88		\$14,846,908 88
Astoria L. H. & P.....		29,263 24		386,665 94	975 44	2,941,153 94	\$7,519,465 62	7,520,441 06
New Amsterdam Gas.....		7,662 42		683,523 76	2,545,324 76	2,232,224 78		2,941,153 94
Central Union Gas.....		6,994 47		294,162 66	1,561,038 60	1,484,801 07		2,252,224 78
Standard Gas Light.....		6,758 85		87,520 24	1,563,644 04	1,484,274 36		1,904,801 07
N. Y. Mutual Gas Light.....		10,196 78		421,634 77	1,353,995 27	1,473,955 83		1,448,274 36
Northern Union Gas.....		1,165 50		78,252 70	1,042,124 28	334,614 53	74,616 15	1,548,571 98
N. Y. & Queens Gas.....					255,196 63			334,614 53
Total.....		\$143,260 42		\$4,547,799 35	\$20,471,849 36	\$25,162,909 13	\$7,594,081 77	\$32,756,990 90
BROOKLYN UNION SYSTEM								
Brooklyn Union Gas.....	\$58,112 78	\$33,723 87		\$332,972 17	\$10,547,273 82	\$10,972,082 64	\$2,109,262 90	\$13,081,345 54
Newtown Gas.....	13,424 92	2,304 54		13,626 53	1,001,520 79	1,017,451 86		1,017,451 86
Flatbush Gas.....		635 20	1,699 44	5,403 69	805,852 58	828,521 42		828,521 42
Woodhaven Gas Light.....		1,452 41		9,965 20	372,853 61	383,454 01		383,454 01
Jamaica Gas Light.....		388 00		286,101 70	297,648 78	297,648 78		297,648 78
Richmond Hill & Q. C. Gas.....				3,755 44	161,069 95	165,213 39		165,213 39
Total.....	\$71,537 70	\$40,644 81	\$1,699 44	\$375,817 70	\$13,174,672 45	\$13,664,372 10	\$2,109,262 90	\$15,773,635 00
OTHER COMPANIES								
Kings County Lighting.....	\$37,411 55	\$2,735 40			\$1,194,751 65	\$1,204,898 60		\$1,204,898 60
Brooklyn Borough Gas.....	8,931 70	1,740 49	\$703 82	\$75,446 26	561,592 78	647,415 05		647,415 05
N. Y. & Richmond Gas.....		1,849 11	182 45	127,250 20	423,730 40	553,012 16		553,012 16
Queens Borough G. & E.....	4,227 50	1,961 64	17 92	6,107 12	570,064 34	582,408 52		582,408 52
Bronx Gas & Electric.....		1,950 90			248,429 72	250,360 62		250,360 62
Total.....	\$50,570 75	\$9,267 54	\$904 19	\$208,803 58	\$2,968,568 89	\$3,238,114 95		\$3,238,114 95
Grand total.....	\$122,108 45	\$193,172 77	\$2,603 63	\$5,132,420 63	\$36,615,090 70	\$42,065,396 18	\$9,703,344 67	\$51,768,740 85

¹ Does not include receipts under "agency agreement," "cost" plus 10 per cent commission, the cost therein being credited to operating expenses (Table XXXIV), while the 10 per cent commission on others' gas is tabulated here under other miscellaneous revenues.

² Consists of \$6,329,465.62, representing actual cost of labor, materials, and other expenses, reported under sales to other gas companies; and \$1,190,000, representing return on investment, reported under joint gas rent revenue.

³ Includes \$12.89 for private street lamps.

⁴ By order dated April 17, 1919, and effective May 1, 1919, the Commission suspended its order of May 25, 1916, in which 85 cents was fixed as the price for gas in the Second ward of Queens. The lawful rate May-December was therefore \$1, and the amount reserved in 1919 represents the difference between the rate collected, \$1, and the legal rate, 85 cents, for the months January-April.

⁵ Includes \$2,665.20, commercial heat and power.

⁶ By order dated April 17, 1919, and effective May 1, 1919, the Commission suspended its order of May 25, 1916, in which 95 cents was fixed as the price for gas in the Fourth ward, Queens. The lawful rate May-December was therefore \$1, and the amount reserved in 1919 represents the difference between the rate collected, \$1, and the legal rate, 95 cents, for the months January-April.

⁷ Includes \$270, street lighting from individuals and companies.

⁸ Includes \$429.76, commercial heat and power.

⁹ Gas for municipal buildings has been billed New York city at the regular consumers' rate of \$1.50 per M cubic feet, but not paid for.

TABLE XXXII. Gas operating revenues, 1919 — Concluded

COMPANY	MISCELLANEOUS REVENUES				Total gas revenues ¹	DISCOUNTS AND ABATEMENTS FROM GROSS SALES DEDUCTED TO OBTAIN FOREGOING AMOUNTS	
	Rent of gas appliances	Gas merchandise and jobbing	Other	Total		Commercial metered lighting	Other
CONSOLIDATED SYSTEM							
Consolidated Gas	\$1,047,592 79	\$210,105 31	\$396,328 79	\$1,624,016 89	\$16,470,925 77	\$1,370 62	.....
Astoria L. H. & P.	3 00	.....	\$117,744 16	117,747 16	7,638,188 22	.....	.....
New Amsterdam Gas	150,823 43	50,637 19	\$989,550 40	1,191,001 02	4,132,154 96	2,430 00	\$23 64
Central Union Gas	254,665 16	53,894 62	\$175,805 80	484,365 58	2,786,590 36	45 24	.....
Standard Gas Light	121,358 67	18,715 80	\$143,368 12	283,442 59	2,148,243 66	123 64	.....
N. Y. Mutual Gas Light	53,341 26	6,031 49	\$346,468 79	405,841 54	1,854,115 90	236 33	.....
Northern Union Gas	221,062 14	23,512 25	\$1,296 00	245,870 39	1,794,442 37	54 20	.....
N. Y. & Queens Gas	13,839 53	8,465 39	.....	22,304 92	356,919 75	1,235 77	25
Total	\$1,862,675 98	\$371,352 05	\$2,140,562 06	\$4,374,590 09	\$37,131,580 99	\$5,504 80	\$23 89
BROOKLYN UNION SYSTEM							
Brooklyn Union Gas	\$33,348 53	\$264,528 95	\$6,899 90	\$304,777 37	\$13,386,122 91	\$2,253 51	\$22 61
Newtown Gas	2,473 24	28,621 43	\$42,000 00	73,094 67	1,090,546 53	111 22	.....
Flatbush Gas	114 06	36,023 87	\$16,000 00	52,137 93	890,659 38	36 30	24 85
Woodhaven Gas Light	.....	13,661 99	.....	13,661 99	397,116 00	159 03	.....
Jamaica Gas Light	2,040 72	11,657 50	.....	13,698 22	311,847 00	98 96	.....
Richmond Hill & Q. C. Gas	.....	7,551 23	.....	7,551 23	172,764 62	78 97	.....
Total	\$37,976 57	\$362,044 97	\$64,899 90	\$464,921 44	\$16,238,556 44	\$2,742 99	\$47 46
OTHER COMPANIES							
Kings County Lighting	.....	\$21,898 63	.....	\$21,898 63	\$1,226,797 23	.....	.....
Brooklyn Borough Gas	.....	28,137 91	.....	28,137 91	676,971 00	\$245 32	\$130 48
N. Y. & Richmond Gas	.....	25,718 21	.....	25,718 21	578,730 37	4,394 37	.....
Queens Borough G. & E.	1,905 11	24,159 17	\$5 50	26,069 78	608,478 30	20 17	2 50
Bronx Gas & Electric	.....	6,653 01	.....	6,653 01	257,083 63	396 75	.....
Total	\$2,323 15	\$106,566 93	\$5 50	\$108,895 58	\$3,847,010 53	\$5,056 61	\$132 98
Grand total	\$1,902,975 70	\$539,963 95	\$2,205,467 46	\$4,648,407 11	\$56,717,147 96	\$13,304 40	\$304 33

- 1 Consolidated Gas Companies exercise the option allowed in prescribed form of return for 1919, of treating residual credits as a deduction from expense.
- 2 Composed of joint gas rent revenue \$223,469.85, miscellaneous rent revenue \$140,711.85, U. S. Government account \$778.79, wharfage \$63.00, interest on consumers' final bills \$75.78, and miscellaneous items \$1,228.52.
- 3 Composed of rentals for use of land, building, apparatus, etc.
- 4 Composed of \$101,729.20, 10 per cent on gas transferred to Central Union Standard, and Consolidated Gas Companies; \$20,084.30 for gas enriched for the Astoria, \$361,234.58 joint gas rent revenue, \$6,397.25 miscellaneous real estate rents, and \$103.98 U. S. Government revenue.
- 5 Composed of \$67,140.24, being 10 per cent commission on station cost of gas made for Northern Union Gas Co.; \$100,326.51 carrying charges on manufacturing plant charged to Northern Union Gas Co.; \$2,504.72 reimbursement from Standard Gas Light Co. for use of respondent's distribution system, \$59.20 for use of trolley plant by U. S. Government, and \$5,775.02 for rents.
- 6 Composed of joint gas rent revenue \$27,857.08, interest on consumers' final bills \$12.48, account of U. S. Government for use of facilities \$230.10, and 10 per cent commission on gas transferred to Consolidated Gas Co. \$4,742.96.
- 7 Composed of joint gas rent revenue \$382,234.13, wharfage \$1,700.80, interest on consumers' final bills \$3.86, and 10 per cent commission¹⁰ on rate¹¹ of gas to other companies \$63,530.
- 8 Miscellaneous rent revenue.
- 9 Sales of residuals and byproducts.
- 10 Joint gas rent revenue.

TABLE XXXIII. GAS OPERATING EXPENSES, 1919: (A) Production expenses
§ 1. Consolidated system, water gas

Items of MANUFACTURING COST	Consolidated Gas	Astoria Light, Heat & Power	New Amsterdam Gas	Central Union Gas	Standard Gas Light	New York Mutual Gas Light	Northern Union Gas	New York & Queens Gas	Total, Consolidated system
M cu. ft. of gas manufactured.....	7,218,297	6,655,683	6,230,168	2,642,530	2,514,786	3,316,068	(7)	380,086	28,987,618
Works superintendence.....	\$27,714 37	\$25,077 29	\$25,364 05	\$14,148 54	\$16,508 78	\$17,434 08		\$2,086 86	\$120,333 96
Boiler house labor.....	48,406 94	43,517 65	35,556 66	20,183 47	22,835 82	19,188 85		7,089 28	196,778 67
Generator house labor.....	83,491 10	117,503 32	111,122 24	33,136 94	47,900 33	88,114 32		10,760 02	443,048 19
Purifier house labor.....	2,799 35	7,708 25	4,357 56	3,996 73	4,357 56	6,401 04		1,801 45	39,233 11
Miscellaneous labor at works.....	33,713 13	18,708 85	25,675 90	21,828 37	12,514 96	20,910 94	\$6,094 43	1,233 20	141,279 81
Total, gas making labor.....	\$196,094 79	\$212,513 36	\$209,829 53	\$93,293 95	\$104,167 60	\$102,109 23	\$6,094 43	\$23,970 80	\$946,673 74
Boiler fuel.....	\$313,432 40	\$191,902 55	\$323,411 96	\$95,354 65	\$90,337 69	\$142,570 52		\$36,371 34	\$1,193,381 11
Water.....	18,892 90	13,575 17	12,181 36	7,941 70	3,154 29	4,472 53		306 60	57,475 45
Generator fuel.....	878,905 83	686,607 17	743,703 28	290,520 61	268,585 44	396,351 52		55,061 40	3,321,635 26
Water-gas oil.....	1,933,999 81	2,094,113 53	1,716,279 77	533,424 30	608,361 66	938,904 57		107,192 16	8,281,296 80
Purification supplies.....	11,614 32	18,481 56	5,994 43	6,928 99	6,343 35	8,293 37 96		4,749 82	82,449 32
Miscellaneous works expenses.....	64,044 03	46,816 12	35,890 49	13,496 69	13,853 18	13,241 54	\$483 68	1,503 59	189,329 32
Total, fuel, supplies, etc.....	\$3,217,889 29	\$2,043,396 10	\$2,836,461 29	\$1,247,566 94	\$1,050,654 61	\$1,524,879 63	\$483 68	\$205,234 81	\$13,126,566 35
Repairs works and station structures.....	\$32,599 77	\$16,376 78	\$42,472 43	\$11,569 58	\$10,180 19	\$25,574 55	\$72 81	\$2,674 18	\$141,530 29
Repairs furnaces, boilers, etc.....	27,794 03	13,783 13	16,476 54	4,828 50	6,863 90	6,334 60	57 25		
Repairs steam engines.....	1,906 63	5,703 64	6,755 43	1,626 16	1,586 14	1,549 77			
Repairs miscellaneous power plant equipment.....	1,798 45		126 57		779 76	4,932 25			
Repairs power plant equipment.....	51,499 11	19,488 79	25,337 59	6,454 69	9,229 39	11,816 69	57 25	5,087 71	107,569 19
Repairs water-gas sets and accessories.....	57,702 12	65,827 20	71,019 63	21,650 25	22,780 47	20,486 93			
Repairs purification apparatus.....	11,477 12	5,085 77	1,145 30	6,602 57	1,176 66	2,827 18			
Repairs boilers.....	29,261 07	6,020 70	10,356 82	4,962 13	384 64	4,038 61	597 48		
Repairs miscellaneous equipment.....	18,920 17	33,562 76	28,281 10	11,451 74	6,299 36	23,955 64			
Repairs gas apparatus.....	117,860 43	170,366 43	170,604 43	36,666 70	51,613 13	61,310 80	697 48	19,319 68	479,767 19
Repairs of works tools.....	10,968 62	7,204 36	5,121 69	2,127 76	7,730 26	6,310 80		383 97	36,536 95
Total, repairs.....	\$192,417 98	\$153,454 45	\$181,556 55	\$58,818 69	\$48,762 97	\$95,019 83	\$727 54	\$27,945 54	\$768,663 55
Gas storage.....	\$126,619 58	\$310 68	\$23,175 14	\$26,353 78	\$39,828 64	\$9,785 17	\$3,943 45		\$230,016 44
Total, as reported (incl. residuals).....	\$3,733,021 64	\$2,409,674 59	\$3,251,022 56	\$1,426,038 26	\$1,253,403 82	\$1,731,798 86	\$11,849 10	\$237,161 16	\$15,073,949 98

Water-gas tax made.....	\$226,323 50	\$224,055 64	\$225,067 23	\$93,309 33	\$86,351 52	\$84,728 20	\$15,974 31	\$954,804 72
Drip oil recovered.....	12,907 98	22,336 74	3,978 14	4,409 28	2,038 00	.....	.....	45,650 14
Less residual expense.....	4,760 18	.....	1,001 76	18 86	1,566 16	.....	.....	7,159 96
Credit on account of steam supplied to U. S. Government.....	.....	3,137 98	.....	.....	63 80	61 74	.....	8,853 58
Total, credit on account of residuals.....	\$233,471 30	\$249,520 36	\$228,043 61	\$97,705 74	\$87,058 16	\$84,774 94	\$15,974 31	\$999,548 42
Cost of manufacture and storage.....	\$3,499,550 34	\$3,160,154 23	\$3,022,978 95	\$1,328,327 52	\$1,166,345 66	\$1,647,018 92	\$11,849 10	\$14,077,401 56

NOTE.—Accounts of the Uniform System for which no entries are reported are omitted from table.

¹ Company also produces coal gas, for which see next double page.

² Company does not manufacture gas; production expenses are for maintenance and operation of holder station.

³ Composed of \$72,170.52 coal, and \$70,400 oil tar.

⁴ Includes \$15,960.36 water-gas tar.

⁵ Composed of \$706.21 shavings, \$19,902.29 oxide, and \$8,729.45 spent materials.

⁶ Includes \$11,171.06 electric power plant.

TABLE XXXIII. Gas operating expenses, 1919: (A) Production expenses — Continued
 § 2. Consolidated system, coal gas, and water gas and coal gas combined

ITEMS OF MANUFACTURING COST	COAL GAS				WATER GAS AND COAL GAS COMBINED			Total, Consolidated system (water gas and coal gas combined)
	Astoria Light, Heat & Power	Central Union Gas	Total, Consolidated system		Consolidated Gas	Astoria Light, Heat & Power	Central Union Gas	
M cu ft. of gas manufactured.....	3,367	4,438,204	808,945	5,250,516	7,321,664	11,093,887	3,451,475	34,208,134
Works superintendence.....	\$294 24	\$33,694 66	\$3,815 50	\$37,804 40	\$28,008 61	\$58,771 96	\$17,964 04	\$167,138 36
Repair house labor.....	263 22	34,617 37	6,312 13	41,192 72	48,670 06	78,135 02	26,493 60	237,971 36
Retort house labor.....	2,562 18	248,873 04	64,069 96	315,465 17	2,562 18	248,873 04	64,069 95	315,465 17
Generator house labor.....	.....	.....	.....	.....	83,481 10	117,503 23	33,136 84	442,048 19
Purifier house labor.....	.....	31,438 34	3,910 79	35,349 13	2,799 35	39,144 59	7,907 52	74,582 24
Miscellaneous labor at works.....	6,382 17	43,545 99	9,049 54	58,577 70	40,095 30	62,264 84	30,877 91	260,257 51
Total, gas making labor.....	\$9,501 81	\$392,169 40	\$87,147 91	\$488,819 12	\$205,596 60	\$604,682 76	\$180,441 86	\$1,437,492 86
Boiler fuel.....	\$381 05	\$81,823 44	\$29,356 96	\$111,561 44	\$313,813 45	\$273,725 99	\$124,711 60	\$1,304,942 55
Water.....	54 00	10,311 14	2,487 70	12,889 84	15,946 80	23,888 31	10,329 40	70,328 20
Fuel under retorts.....	2,980 28	275,468 76	60,280 16	338,729 20	2,980 28	275,468 76	60,280 16	338,729 20
Coal carbonised.....	2,419 53	2,494,547 64	425,788 84	2,922,756 01	2,419 53	2,494,547 64	425,788 84	2,922,756 01
Coal-gas enricher.....	103 43	220,938 20	.....	221,041 72	103 43	220,938 20	.....	221,041 72
Generator fuel.....	.....	.....	.....	.....	878,905 83	688,507 17	200,520 61	3,321,635 25
Water-gas oil.....	.....	29,986 46	6,354 91	36,341 37	1,933,999 81	2,084,113 53	833,424 30	8,281,206 80
Purification supplies.....	3,634 17	140,824 31	6,767 01	151,225 49	11,614 32	48,468 02	13,283 80	119,700 69
Miscellaneous works expense.....	.....	.....	.....	.....	67,678 20	* 187,640 43	20,263 70	340,554 81
Total, fuel, supplies, etc.....	\$9,572 46	\$3,253,900 04	\$531,035 57	\$3,794,908 07	\$3,227,461 75	\$6,297,296 14	\$1,778,602 41	\$16,921,074 32
Repairs works and station structures.....	\$13,390 53	\$22,132 55	\$21,368 49	\$45,500 62	\$45,999 35	\$38,509 33	\$32,938 07	\$196,420 91
Repairs furnaces, boilers, etc.....	2,168 02	7,117 74	1,496 84	10,782 60	29,962 05	20,900 80	6,325 34	.....
Repairs steam engines.....	47 57	1,752 93	689 62	2,490 12	1,954 20	7,456 57	2,315 78	.....
Repairs miscellaneous power plant equipment.....	198 71	.....	.....	198 71	1,997 16	.....	.....	.....
Repairs benches and retorts.....	2,411 50	8,870 67	2,186 46	13,471 53	\$3,915 41	86,537 46	8,641 18	181,040 55
Repairs water-gas sets and accessories.....	2,216 00	229,965 85	60,129 50	292,301 35	2,216 00	229,965 85	60,129 50	.....
Repairs purification apparatus.....	.....	28,823 26	4,799 12	34,423 99	57,702 12	65,837 30	21,650 26	.....
Repairs holders.....	801 59	.....	.....	801 59	12,278 71	33,859 05	6,401 69	.....
.....	4,169 68	2,810 36	1,375 59	9,355 63	33,430 75	9,831 06	6,337 72	.....

Repairs miscellaneous equipment.....	2,181 07	184,298 74	23,670 09	210,180 80	31,101 84	217,801 49	35,121 83	1,085,998 09
Repairs gas apparatus.....	9,893 94	440,833 83	29,974 80	440,831 47	189,789 43	637,874 78	188,641 00	53,585 93
Repairs of works tools.....	353 61	9,424 73	3,971 66	13,743 96	11,311 23	16,039 08	6,099 40	
Total repairs.....	\$25,535 48	\$497,316 17	\$117,600 90	\$630,383 50	\$317,963 41	\$640,770 63	\$176,319 59	\$1,396,046 06
Gas storage.....	\$53,143 22	\$312 97	\$5,249 89	\$61,706 08	\$179,763 80	\$633 65	\$34,603 07	\$391,722 63
Total, as reported (incl. residuals).....	\$97,753 92	\$4,133,098 56	\$743,924 27	\$4,975,385 77	\$3,830,774 56	\$7,543,373 17	\$2,169,967 53	\$30,049,335 75
Coal-gas tar made.....	\$15 13	\$239,311 22	\$36,467 96	\$295,794 31	\$15 13	\$239,311 22	\$36,467 96	\$265,794 31
Oil made.....	1,543 50	1,758,207 30	304,200 47	2,063,950 27	1,543 50	1,758,207 30	304,200 47	2,063,950 27
Other coal-gas residuals made.....	15 65	404,833 19	60,929 65	465,778 49	15 65	404,833 19	60,929 65	465,778 49
Water-gas residuals (\$ 1).....	.....	.....	.....	.....	288,231 48	246,353 33	97,718 90	1,000,454 86
Less residuals expense.....	15 84	\$94,106 31	38,370 30	\$36,469 45	4,776 08	\$94,106 31	38,370 30	\$45,663 41
Credits on account of steam supplied to U. S.....	.....	2,076 73	.....	2,076 72	.....	6,314 70	.....	6,330 24
Total credit on account of residuals.....	\$1,557 44	\$2,190,323 12	\$966,237 78	\$2,561,107 34	\$235,028 74	\$2,439,843 48	\$466,983 52	\$3,557,665 76
Cost of manufacture and storage.....	\$96,195 48	\$1,943,376 46	\$374,706 49	\$2,414,273 43	\$3,595,745 82	\$5,109,330 69	\$1,703,034 01	\$16,491,679 99

¹ Includes \$74,315.90 "Electric power plant."

² Includes \$35,486.96 "Electric power plant."

TABLE XXXIII. Gas operating expenses, 1919: (A) Production expenses — Continued
 § 2. Consolidated system, coal gas, and water gas and coal gas combined

ITEMS OF MANUFACTURING COST	COAL GAS				WATER GAS AND COAL GAS COMBINED			Total, Consolidated system (water gas and coal gas combined)
	Consolidated Gas	Astoria Light, Heat & Power	Central Union Gas	Total, Consolidated system	Consolidated Gas	Astoria Light, Heat & Power	Central Union Gas	
M cu ft. of gas manufactured.....	3,367	4,438,204	808,945	5,250,516	7,221,664	11,093,887	3,451,475	34,208,134
Works superintendence.....	\$294 24	\$23,694 66	\$3,815 50	\$27,904 40	\$28,008 61	\$58,771 95	\$17,964 04	\$167,138 36
Boiler house labor.....	283 22	34,617 37	6,312 13	41,192 72	48,670 06	78,135 02	26,495 60	\$27,971 39
Refrict house labor.....	2,562 18	248,873 04	64,069 95	315,495 17	2,562 18	248,873 04	64,069 95	315,495 17
Generator house labor.....	.....	.....	.....	.....	83,461 10	117,503 32	33,136 84	442,048 19
Purifier house labor.....	.....	31,438 34	3,910 79	35,349 13	2,799 35	39,144 59	7,907 52	74,562 24
Miscellaneous labor at works.....	6,382 17	43,545 99	9,049 54	58,977 70	40,065 30	62,264 84	20,877 91	200,257 51
Total, gas making labor.....	\$9,501 81	\$392,169 40	\$87,147 91	\$468,819 12	\$205,596 60	\$604,682 76	\$180,441 86	\$1,437,492 86
Boiler fuel.....	\$381 05	\$81,823 44	\$29,356 95	\$111,561 44	\$313,813 45	\$273,725 99	\$124,711 60	\$1,304,942 55
Water.....	54 00	10,311 14	2,487 70	12,852 84	15,946 90	22,886 31	10,339 40	70,328 29
Fuel under retorts.....	2,980 28	275,468 76	60,280 16	338,729 20	2,980 28	275,468 76	60,280 16	338,729 20
Coal carbonised.....	2,419 53	2,494,547 64	425,788 84	2,922,756 01	2,419 53	2,494,547 64	425,788 84	2,922,756 01
Coal-gas enricher.....	103 43	220,938 29	.....	221,041 72	103 43	220,938 29	.....	221,041 72
Generator fuel.....	.....	.....	.....	.....	878,905 83	688,507 17	290,520 61	3,321,635 25
Water-gas oil.....	.....	29,986 46	6,354 91	36,341 37	1,933,999 81	2,064,113 53	823,424 30	8,281,295 80
Purification supplies.....	3,634 17	140,824 31	6,767 01	151,225 49	67,678 20	48,468 02	13,263 80	119,760 69
Miscellaneous works expense.....	.....	.....	.....	.....	.....	* 187,640 43	20,283 70	340,554 81
Total, fuel, supplies, etc.....	\$9,572 46	\$3,253,900 04	\$531,035 57	\$3,794,508 07	\$3,227,461 75	\$6,297,296 14	\$1,778,902 41	\$16,921,074 32
Repairs works and station structures.....	\$13,399 58	\$22,132 55	\$21,368 49	\$56,900 62	\$45,999 35	\$38,599 33	\$32,938 07	\$198,420 91
Repairs furnaces, boilers, etc.....	2,168 02	7,117 74	1,406 84	10,732 60	29,062 05	20,900 89	6,325 24	.....
Repairs steam engines.....	47 57	1,732 93	689 62	2,499 12	1,934 20	7,456 57	2,315 78	.....
Repairs miscellaneous power plant equipment.....	198 71	.....	.....	198 71	1,997 16	.....	.....	.....
Repairs benches and retorts.....	2,414 30	8,870 67	8,186 46	15,471 43	\$3,913 41	28,537 46	8,611 18	181,040 65
Repairs water-gas sets and accessories.....	2,216 00	229,965 85	60,139 50	292,301 35	2,216 00	229,965 85	60,139 50	.....
Repairs purification apparatus.....	801 59	28,823 28	4,799 12	34,423 99	57,702 12	56,837 30	21,650 26	.....
Repairs holders.....	4,169 68	3,810 36	1,375 59	9,355 63	12,278 71	33,859 05	5,401 69	.....

Repairs miscellaneous equipment.....	2,181.67	184,398.74	23,470.00	310,180.50	21,101.84	217,901.49	35,121.83	1,026,893.66
Repairs gas apparatus.....	9,582.94	448,323.43	50,974.90	442,487.17	124,729.43	367,757.75	193,641.00	58,535.95
Repairs of works tools.....	353.61	9,424.72	3,971.65	13,743.96	11,311.23	16,639.06	6,099.40	
Total repairs.....	\$25,535.43	\$437,316.17	\$117,500.90	\$630,363.50	\$217,963.41	\$640,770.62	\$176,319.59	\$1,399,046.05
Gas storage.....	\$53,143.23	\$312.97	\$8,349.89	\$61,706.08	\$179,763.80	\$623.65	\$34,003.67	\$391,722.52
Total, as reported (incl. residuals).....	\$97,762.92	\$4,135,098.53	\$743,934.27	\$4,975,365.77	\$3,830,774.56	\$7,643,373.17	\$2,169,967.53	\$30,049,335.75
Coal-gas tar made.....	\$15.13	\$229,311.22	\$36,467.96	\$235,794.31	\$15.13	\$229,311.22	\$36,467.96	\$235,794.31
Gas made.....	1,542.50	1,736,307.80	304,200.47	2,063,950.27	1,542.50	1,736,307.80	304,200.47	2,063,950.27
Other coal-gas residuals made.....	15.65	404,553.19	60,929.65	466,778.49	15.65	404,553.19	60,929.65	466,778.49
Water-gas residuals (\$1).....	16.84	204,106.31	38,370.80	\$36,422.45	238,231.43	246,353.83	97,713.60	1,000,454.96
Less residuals expense.....		2,076.72		2,076.72	4,776.09	304,106.31	32,363.16	\$45,623.41
Credit on account of steam supplied to U. S.....						5,214.70		5,330.34
Total credit on account of residuals.....	\$1,557.44	\$2,190,323.12	\$369,227.78	\$2,561,107.34	\$235,028.74	\$2,439,943.48	\$466,983.52	\$3,557,655.76
Cost of manufacture and storage.....	\$96,195.48	\$1,943,376.46	\$374,706.49	\$2,414,278.43	\$3,595,745.82	\$5,103,530.69	\$1,703,034.01	\$16,491,679.99

¹ Includes \$74,316.90 "Electric power plant."

² Includes \$35,486.96 "Electric power plant."

TABLE XXXIII. Gas operating expenses, 1919: (A) Production expenses — Concluded
 § 3. Companies outside of the Consolidated system¹ and grand total for all companies

ITEMS OF MANUFACTURING COST	BROOKLYN UNION SYSTEM		Kings County Lighting	Brooklyn Borough Gas	New York & Richmond Gas	Queens Borough Gas & Electric	Bronx Gas & Electric	Total companies outside Consolidated system	Grand total, all companies
	Brooklyn Union Gas	Flatbush Gas and Newtown Gas ²							
M cu ft. of gas manufactured.....	18,928 231	(*)	1,566,628	682,766	631,664	527,587	236,677	22,573,553	56,781,687
Works superintendence.....	\$172,536 41		\$15,866 43		\$3,178 55				
Boiler house labor.....	188,091 96		24,213 75		11,249 44				
Retort house labor.....									
Generator house labor.....	485,984 42		35,983 05		21,734 34				
Purifier house labor.....	28,950 88		2,463 19		2,072 70				
Miscellaneous labor at works.....	259,770 54		6,230 56		8,416 08				
Total, gas making labor.....	\$1,136,334 21		\$94,755 98	\$32,301 61	\$46,651 11	\$31,065 76	\$15,306 21	\$1,345,414 88	\$2,782,907 74
Boiler fuel.....	\$377,818 70		\$114,768 08	\$239,304 39	\$33,090 35	\$30,704 80	\$8,351 96	\$794,038 28	\$2,068,980 83
Water.....	42,456 79		9,922 66	1,519 70	6,335 70	167 67	134 00	60,556 52	130,894 81
Fuel under retorts.....									338,729 20
Coal carbonized.....									2,922,756 01
Coal-gas enricher.....									221,041 72
Generator fuel.....	2,247,939 68		189,943 68	86,307 28	90,036 30	66,496 66	28,454 29	2,709,206 89	6,030,842 14
Water-gas oil.....	4,900,464 46		347,171 13	193,805 03	143,490 22	150,282 40	76,875 34	5,812,118 58	14,093,414 38
Purification supplies.....	46,420 30		2,078 31	1,200 00	1,200 00	1,845 67	2,034 58	54,778 86	174,569 55
Miscellaneous works expense.....	136,022 74		8,358 66	1,045 28	4,891 58	3,012 02	3,329 69	159,259 97	499,814 78
Total, fuel, supplies, etc.....	\$7,955,751 67		\$672,242 52	\$313,181 68	\$279,064 15	\$252,509 22	\$119,209 86	\$9,589,959 10	\$26,511,083 42
Repairs works and station structures.....	\$76,226 75		\$2,062 49	\$357 62	\$927 03	\$980 20	\$1,128 54	\$82,277 96	\$280,698 89
Repairs furnaces, boilers, etc.....	82,131 44		14,329 03		3,321 95				
Repairs steam engines.....	13,373 54		986 37		232 84				
Repairs gas engines.....	810 92		14 15						
Repairs miscellaneous power-plant equipment.....	9,275 88		2,156 49		36 70				
Repairs power-plant equipment.....	106,691 78		17,488 04	6,608 55	8,691 49	\$,045 96		158,748 23	\$66,788 78
Repairs benches and retorts.....									
Repairs water-gas sets and accessories.....	159,951 04		17,405 77		8,921 07		3,526 89		
Repairs purification apparatus.....	12,537 51		164 46		128 55		373 39		

Repairs holders.....	22,768 77	\$ 3,546 33	386 91	1,070 55	4,413 05		
Repairs miscellaneous equipment.....	32,541 41	\$ 1,295 73	5,491 63	2,496 99	1,513 99		
Repairs gas apparatus.....	287,768 73	\$ 4,848 06	\$5,448 77	6,881 00	9,877 38	\$69,564 48	1,316,363 18
Repairs of works tools.....	9,219 36		48 38	140 16	1,191 73	10,916 87	64,502 80
Total repairs.....		\$ 7,057 82	\$43,045 68	\$12,887 33	\$7,075 63	\$518,301 54	\$1,917,347 59
Gas storage.....		\$ 187,895 73	\$187,895 73	(c)	\$992 68		\$, * \$519,162 83
Total, as reported (incl. residuals).....		\$9,695,808 23	\$906,900 52	\$358,370 63	\$291,643 29	\$11,681,115 83	\$31,730,451 58
Water-gas tar made.....	\$240,036 52		\$49,258 80	\$11,201 25	\$3,868 52	\$312,754 41	\$1,267,559 13
Drip oil recovered.....	5,839 90					6,612 64	52,262 78
Holder oil recovered.....				\$ 7100 00		1,895 19	1,895 19
Coal-gas residuals (\$ 2).....							2,796,523 07
Less residuals expense.....							\$44,153 48
Tobacco adjustment.....	19,332 08					19,332 08	24,662 32
Total credit on account of residuals.....		\$265,208 50	\$49,258 80	\$11,301 25	\$3,868 52	\$340,113 25	\$3,897,769 01
Cost of manufacture and storage.....	\$9,430,599 73	\$ 35,233 24	\$757,641 72	\$347,069 37	\$287,754 77	\$11,341,002 58	\$27,832,662 57

¹ These companies manufacture water gas exclusively.

² Includes Newtown Gas items as follows: Repairs of works and station structures \$425.28, repairs of gas engines \$738.07, repairs of holders \$2,121.03, repairs of miscellaneous equipment \$1,228.11, gas storage \$15,973.72 — total, \$20,486.21.

³ These companies do not manufacture gas.

⁴ Includes 273,431 gallons of water-gas tar made during year and used under boilers, valued at \$7,519.35.

⁵ Brooklyn Borough includes "Gas storage," in "Boiler house labor," "Repairs of furnaces, boilers, and accessories," and "Repairs of steam engines", above.

⁶ Bronx Gas and Electric states that all labor at gas plant is grouped in gas-making labor, above.

⁷ In settlement of claim; 6,000 gallons lost through condensation.

TABLE XXXIII. Gas operating expenses, 1919: (B) Production expenses per M cu ft. made (cents)

COMPANY	Gas-making labor	Boiler fuel	Gas coal and fuel under retorts	Generator fuel	Water-gas oil (incl. coal gas enricher)	Miscellaneous supplies and expenses	Repairs at works and holder stations	Gas storage	Total manufacturing expenses	Deductions for residuals	Cost of manufacture and storage
CONSOLIDATED SYSTEM											
Coal gas:											
Consolidated Gas.....	282.20	11.32	160.37	.....	3.07	109.54	758.40	1,578.36	2,903.26	46.25	2,857.01
Astoria L. H. & P.....	8.84	1.84	62.41	.....	4.98	4.08	10.98	0.01	83.14	49.35	43.79
Central Union Gas.....	10.77	3.63	60.09	.....	.....	1.93	14.52	1.02	91.96	45.64	46.32
Average.....	9.51	2.12	62.12	.....	4.51	5.82	12.01	1.17	94.78	48.78	45.98
Water gas:											
Consolidated Gas.....	2.72	4.24	.....	12.18	26.79	1.27	2.67	1.75	51.72	3.24	48.48
Astoria L. H. & P.....	3.19	2.88	.....	10.35	31.31	1.19	2.31	0.00	61.23	3.75	47.48
New Amsterdam Gas.....	3.37	5.19	.....	11.94	27.53	0.87	2.91	0.37	52.18	3.66	48.52
Central Union Gas.....	3.53	3.61	.....	10.96	31.54	1.07	2.23	1.00	53.97	3.70	50.27
Standard Gas Light.....	4.14	3.59	.....	10.63	26.53	0.93	2.34	1.58	49.84	3.46	46.38
N. Y. Mutual Gas Light.....	3.06	4.30	.....	11.95	28.31	1.42	2.87	0.30	52.23	2.56	49.67
N. Y. & Queens Gas.....	6.31	9.57	.....	14.48	28.20	1.74	7.35	.....	67.65	4.20	63.45
Average.....	5.28	4.12	.....	11.47	28.60	1.14	5.66	0.79	62.06	5.44	48.61
Coal gas and water gas combined:											
Consolidated Gas.....	2.85	4.25	0.07	12.17	26.78	1.32	3.02	2.49	53.05	3.26	49.79
Astoria L. H. & P.....	5.45	2.47	24.97	6.21	20.78	2.34	5.77	0.00	67.99	21.99	46.00
Central Union Gas.....	5.23	3.61	14.08	8.42	24.15	1.27	5.11	1.00	62.87	13.53	49.34
General average, Consolidated system.....	4.20	3.82	9.53	9.71	24.86	1.55	4.09	0.85	58.61	10.40	48.21
Brooklyn Union system.....	6.00	3.05	.....	11.86	25.89	1.20	2.25	1.14	51.41	1.40	50.01
OTHER COMPANIES											
Kings County Lighting.....	5.41	7.23	.....	12.12	22.16	1.20	2.75	0.44	51.51	3.15	48.36
Brooklyn Borough Gas.....	4.73	4.20	.....	12.64	28.39	0.55	1.89	(7)	52.40	1.66	50.83
N. Y. & Richmond Gas.....	7.39	5.24	.....	14.25	22.72	1.97	2.90	0.56	55.03	1.54	53.49

Queens Borough G. & E.	5.89	5.83	.....	12.60	28.49	0.96	1.34	0.19	55.28	0.74	54.54
Bronx Gas & Electric.	6.47	3.53	.....	12.03	32.43	2.32	4.68	(*)	61.51	0.32	61.19
Average, other companies.	5.76	5.93	.....	12.65	25.01	1.29	2.54	0.31	53.49	2.05	51.44
General average, all companies.	4.90	3.70	5.74	10.62	25.21	1.42	3.38	.91	55.88	6.86	49.02

* Although the Northern Union manufactures no gas, its production expenses of \$11,949.10 for holder stations are included in determining the Consolidated system and grand total average unit expenses.

† See footnote 5 to § 3 of Div. A of this table.

‡ See footnote 6 to § 3 of Div. A of this table.

TABLE XXXIII. Gas operating expenses, 1919: (C) Expenses other than production expenses and total operating expenses
 § 1. Consolidated system

Items or Expenses	Consolidated Gas	Astoria Light, Heat & Power	New Amsterdam Gas	Central Gas	Standard Gas Light	New York Mutual Gas Light	Northern Union Gas	New York & Queens Gas	Total
Production expenses brought forward.....	\$3,595,745 83	\$5,103,530 69	\$3,022,978 95	\$1,703,034 01	\$1,166,245 66	\$1,647,018 92	\$11,949 10	\$241,176 84	\$16,491,679 99
Gas from other sources ¹	8,371,373 53	.....	Cr 1,017,292 95	Cr 135,105 13	42,164 89	Cr 623,300 06	1,119,767 84	.....	7,755,008 12
Total, production expenses.....	\$11,967,119 35	\$5,103,530 69	\$2,005,686 00	\$1,567,928 88	\$1,208,510 55	\$1,021,718 86	\$1,131,616 94	\$241,176 84	\$24,247,288 11
Transmission pumping.....	.....	.....	\$68,008 86	\$32,953 70	\$43,818 87	\$18,182 53	\$26,644 70	\$449 83	\$449 83
Distribution superintendence.....	\$246,819 38	.....	9,450 92	9,450 12	25,478 51	14,422 10	1,195 93	2,513 02	438,941 15
Distribution supplies and expenses.....	88,993 55	.....	56,318 06	51,733 76	46,710 96	23,881 01	29,015 75	4,724 28	199,153 83
Gas meter and installation work.....	267,388 37	.....	92,630 12	61,275 65	67,352 79	41,383 41	36,337 40	11,996 66	479,773 19
Work on consumers' premises.....	438,215 70	.....	\$30,615 29	10,745 93	18,096 20	51,833 58	11,121 62	5,697 02	749,690 79
Repairs gas mains, transmission.....	103,488 63	.....	57,405 19	17,758 94	7,740 57	13,179 28	9,500 76	809 35	289,023 46
Repairs gas mains, distribution.....	37,514 96	.....	18,453 62	67,861 00	45,528 64	32,048 53	31,895 34	4,571 28	104,955 48
Repairs gas services.....	332,271 83	.....	92,712 70	1,563 11	45,528 64	1,267 30	2,778 72	34 60	606,889 41
Repairs gas meters.....	12,897 36	.....	2,665 61	1,503 20	28,598 52	16,297 88	8,618 86	1,918 74	606,847 93
Repairs distribution tools.....	185,378 09	.....	36,717 42	15,903 20	.....	.....	.....	.....	263,433 48
Repairs gas appliances.....	.....	.....	2,691 07	1,391 80	.....	.....	.....	.....	9,277 97
Repairs distribution buildings.....	3,353 19	.....	.....	.....	.....	.....	.....	.....	.....
Total, transmission and distribution expenses.....	\$1,716,321 03	.....	\$482,464 95	\$270,635 30	\$283,978 10	\$212,504 77	\$163,619 76	\$33,910 41	\$3,163,434 32
Street lamp operating.....	\$33 60	.....	.....	.....	.....	.....	.....	.....	\$33 60
Street lamp repairs.....	630 12	.....	.....	.....	.....	.....	.....	.....	630 12
Total, municipal street lighting expenses.....	\$663 72	.....	.....	.....	.....	.....	.....	.....	\$663 72
Commercial administration.....	\$918,078 52	.....	\$216,983 90	\$149,392 05	\$129,725 77	\$107,063 33	\$104,110 86	\$322,380 72	\$1,647,754 15
Promotion, office expense.....	\$69,190 82	.....	\$22,997 28	\$24,434 83	\$16,539 71	\$10,538 24	\$12,077 62	.....	\$155,798 50
Advertising.....	43,890 49	.....	2,213 06	6,095 26	2,801 83	2,838 64	2,747 45	\$429 47	\$1,016 20
Canvassing and soliciting.....	108,823 30	.....	22,741 74	28,161 83	12,100 06	10,845 52	5,919 09	2,172 47	190,763 92
Total, promotion of business.....	\$321,904 61	.....	\$47,932 08	\$58,691 92	\$31,431 60	\$24,222 40	\$20,744 07	\$2,601 94	\$407,548 62
Salaries and expenses, general officers.....	\$186,236 65	\$5,123 64	\$10,700 00	\$10,840 56	\$24,972 48	\$15,991 65	\$6,406 64	\$5,760 78	\$310,031 40
Salaries and expenses, general office clerks.....	242,556 62	14,415 62	20,077 97	24,890 68	12,634 52	11,568 90	8,277 22	(¹)	\$34,601 53

General office supplies and expenses	112,969 79	9,426 61	22,760 98	13,004 00	6,849 33	19,226 02	5,080 99	2,298 22	191,645 66
General law expenses	84,073 18	5,133 40	16,777 19	13,787 04	13,170 12	9,400 00	9,943 53	3,154 42	153,517 20
Miscellaneous general expenses	196,638 47	7,997 27	26,862 08	18,253 89	38,084 40	17,189 58	9,867 90	17,287 30	331,679 89
Repairs of general structures				3,114 66					3,114 66
Insurance	136,163 05	53,679 15	36,807 00	27,447 20	14,475 60	17,689 17	6,022 96	3,703 01	294,967 04
Railroad department and pensions	181,675 41	10,992 98	23,727 07	11,110 78	18,891 39	17,545 30	9,561 17	681 15	366,676 09
Accidents and damages	2,263 58	7,176 51	2,699 70	2,145 97	3,872 64		1,835 27	133 00	274,060 23
General stationery and printing	15,355 84	1,370 39	1,179 30	1,467 61	8,546 92	10,024 32		2,045 44	30,812 67
Store expenses ¹		* 12,930 65	1,072 18				1,072 28		39,989 82
Store expenses			29,709 53	29,271 41	14,299 57	15,859 67	12,724 31		18,076 11
Inventory adjustment, balance	180,477 42	7 Cr 6,050 00	3 Cr 3,008 71	Cr 4,518 83	Cr 2,331 11	8,636 46	Cr 123 73	7,432 81	289,866 72
Discount on materials and supplies	Cr 14,134 87	(16)		Cr 3,064 33	Cr 667 05			1,106 26	Cr 7,003 89
Duplicate charges ²	Cr 63,107 04	* Cr 18,534 26	Cr 10,191 36	Cr 4,598 56	Cr 2,545 56	Cr 5,008 96	Cr 1,742 66		Cr 16,656 66
Total, general expenses enumerated	\$1,223,879 77	\$102,678 95	\$178,783 93	\$144,411 08	\$149,784 94	\$138,112 11	\$68,738 90	\$43,502 42	\$2,048,892 10
Total, foregoing operating expenses	\$16,047,967 00	\$5,206,269 64	\$2,621,870 86	\$2,191,069 23	\$1,802,430 96	\$1,503,640 47	\$1,489,830 53	\$343,572 33	\$21,515,581 02
General amortization ³	557,293 21	55,430 00	110,502 29	84,479 28	66,932 16	54,336 04	58,236 05	10,087 23	1,000,316 26
Total, operating expenses	\$16,605,260 21	\$5,261,639 64	\$2,732,373 15	\$2,275,538 51	\$1,872,363 12	\$1,557,976 51	\$1,547,066 58	\$353,659 56	\$22,515,897 28

¹ Figures are net, sales being credited. The Consolidated's entire payments to the Astoria for gas furnished are included here. For the Astoria's accounting, see note 2 on first page of Table XXXII. All other exchanges of gas were under "agency agreement" on the basis of "cost" plus 10 per cent commission. These commissions are included here for the receiving companies, but are credited to Commission on others' gas or Miscellaneous gas revenues by the selling companies. For details, see footnotes to Table XXXII, under "Other miscellaneous revenues," and abstracts of the companies' returns.

² Tunnel maintenance.

³ Represents salaries and expenses of general office clerks \$19,611.12, and \$2,769.60 included in Miscellaneous general expenses. Respondent states that it has never attempted to distribute salaries and expenses of general office clerks between Commercial administration and General expenses as required by the Uniform System of Accounts, but will do so in the future.

⁴ See note 3.

⁵ Store expenses here tabulated are as reported by company under that caption. For stock expenses for gas-making materials, see Table XI.

⁶ Distributed over capital and operating accounts.

⁷ Total discounts obtained during the year were \$1,488.37, of which \$1,310.90 applicable to operations is included under Inventory adjustment-balance.

⁸ Consists of gas consumed in companies' own operation unless otherwise specified.

⁹ Includes \$12,930.65 storeroom expenses.

¹⁰ These items were reported by the respondent companies among operating expenses as "Renewals and replacements — plant withdrawn from service." See

"Depreciation" in the abstracts of returns of the various companies.

TABLE XXXIII. Gas operating expenses, 1919: (C) Expenses other than production expenses, and total operating expenses — Continued
 § 2. Brooklyn Union system

ITEMS OF EXPENSE	Brooklyn Union Gas	Newtown Gas	Flatbush Gas	Woodhaven Gas Light	Jamaica Gas Light	Richmond Hill & Queens County Gas	Total
Production expenses brought forward.....	\$9,430,599 73	\$20,486 21	\$14,747 03				\$9,485,832 97
Gas from other sources.....	.....	704,046 92	733,326 07	\$277,125 06	\$216,117 39	\$119,647 46	2,109,262 90
Total, production expenses.....	\$9,430,599 73	\$794,533 13	\$748,073 10	\$277,125 06	\$216,117 39	\$119,647 46	\$11,575,065 87
Transmission pumping.....	\$103,019 67	\$9,075 43	\$6,631 93	\$3 64	.....	\$5 26	\$118,735 93
Distribution superintendence.....	332,940 69	27,787 98	22,429 41	13,160 51	\$8,828 12	4,400 44	409,567 15
Distribution supplies and expenses.....	37,940 58	2,762 61	3,169 58	1,517 20	953 93	499 34	48,843 24
Gas meter and installation work.....	235,101 14	20,026 96	21,258 78	7,279 43	6,229 22	3,442 16	343,337 74
Work on consumers' premises.....	161,653 66	15,331 65	16,463 11	5,511 97	4,946 24	2,679 28	205,516 89
Repairs gas mains, transmission.....	13,970 82	.....	1,531 25	632 14	34 30	765 33	.....
Repairs gas mains, distribution.....	133,741 50	16,525 29	24,916 96	6,722 40	6,802 80	2,805 87	208,448 66
Repairs gas services.....	42,237 81	4,485 16	3,692 16	1,253 88	901 87	289 94	52,775 32
Repairs gas meters.....	152,351 31	14,350 59	9,584 51	2,118 43	1,684 52	1,306 86	181,426 27
Repairs distribution tools.....	10,468 23	119 09	311 60	1 90	8 80	.....	10,909 62
Total, transmission and distribution expenses.....	\$1,273,435 41	\$110,464 76	\$108,889 29	\$38,226 10	\$30,289 80	\$16,204 46	\$1,577,559 82
Municipal street lighting expenses ¹	\$1,501 08	\$58 00	\$390 15	\$19 11	.....	\$4 48	\$1,972 82
Commercial administration.....	\$680,616 48	\$32,368 46	\$64,647 52	\$35,695 95	\$23,933 45	\$17,060 69	\$904,322 56
Promotion, office expense.....	\$81,374 85	\$5,311 27	\$5,736 07	\$2,481 89	\$1,575 37	\$1,519 98	\$97,999 43
Advertising.....	1,318 20	262 52	262 52	.....	16 20	.....	1,860 92
Canvassing and soliciting.....	35,967 62	2,899 63	3,584 30	1,118 10	669 20	446 87	44,686 72
Total, promotion of business.....	\$118,660 67	\$8,210 90	\$9,882 89	\$3,599 99	\$2,260 77	\$1,966 85	\$144,233 07
Salaries and expenses, general officers.....	\$32,993 11	\$300 00	\$242 00	\$280 00	\$280 00	\$280 00	\$84,375 11
Salaries and expenses, general office clerks.....	98,201 99	.....	1,142 17	.....	.....	.....	99,344 16
General office supplies and expenses.....	38,705 81	.....	.....	.....	.....	.....	38,705 81
General law expenses.....	41,348 82	6,465 27	1,690 44	1,789 32	1,944 00	1,431 40	54,589 84
Miscellaneous general expenses.....	297,823 88	2,544 08	8,170 31	1,124 72	1,102 20	1,377 16	312,023 35
Repairs general structures.....	9,069 01	456 25	74 13	.....	3,952 11	.....	10,541 60
Insurance.....	180,609 74	13,558 18	14,996 52	4,796 27	3,962 70	2,340 00	220,193 47

Relief department and pensions.....	21,605 00	540 00	900 00	.....	.....	.....	23,045 00
Accidents and damages.....	.....	.....	.....	.....	.....	.....	.....
Law expenses connected with damages.....	.....	.....	.....	.....	.....	.....	.....
General stationery and printing.....	13,835 63	9,154 08	5,537 32	.....	2,637 46	1,803 26	35,611 40
Store expenses.....	72,799 46	2,476 86	5,145 68	.....	1,043 83	357 43	82,996 11
Stable expenses.....	158,224 46	6,732 05	3,461 28	.....	4,130 73	949 73	174,740 49
Cost of manufacturing residuals sold.....	6,939 90	.....	.....	.....	.....	.....	6,939 90
Inventory adjustments, balance.....	5,709 11	233 56	180 84	.....	123 12	.....	6,245 63
Discount in materials and supplies.....	Cr 46,360 81	Cr 149 80	Cr 181 81	.....	Cr 70 44	.....	Cr 46,862 26
Joint operating expense.....	41,000 00	Cr 50,000 00	Cr 11,000 00	.....	.....	.....	.....
Total, general expenses enumerated.....	\$1,022,274 84	\$12,211 13	\$30,248 78	\$13,479 43	\$16,154 70	\$8,039 13	\$1,102,408 01
Total, foregoing operating expenses.....	\$12,527,138 21	\$997,846 36	\$961,831 73	\$368,145 64	\$287,756 11	\$162,923 07	\$15,305,841 14
General amortisation ¹	205,864 02	18,192 37	15,537 54	5,869 61	4,558 74	2,531 96	260,594 24
Total, operating expenses.....	\$12,733,022 23	\$1,014,038 75	\$977,369 27	\$874,015 25	\$292,314 85	\$165,455 03	\$15,566,235 38

¹ Street lamp repairs.² See "Depreciation" in the abstracts of returns of the various companies.

TABLE XXXIII. Gas operating expenses, 1919: (C) Expenses other than production expenses and total operating expenses — Concluded
 § 3. Minor companies and grand total for all companies

ITEMS OF EXPENSE	Kings County Lighting	Brooklyn Borough Gas	New York & Richmond Gas	Queens Borough Gas & Electric	Bronx Gas & Electric	Total	Grand total, all companies
Production expenses brought forward.....	\$757,641 72	\$347,069 37	\$337,870 15	\$287,754 77	\$144,833 60	\$1,875,169 61	\$27,832,882 57
Gas from other sources.....							9,864,871 02
Total, production expenses.....	\$757,641 72	\$347,069 37	\$337,870 15	\$287,754 77	\$144,833 60	\$1,875,169 61	\$37,697,553 59
Transmission pumping.....	\$1,246 10		\$2,877 82			\$4,123 92	\$123,309 48
Distribution superintendence.....	5,462 17	\$4,678 98	1,964 71	\$8,379 86	\$3,059 56	23,545 28	872,053 68
Distribution supplies and expenses.....	4,616 21	1,208 03	2,566 44	1,734 93	4,541 30	14,666 91	230,963 98
Gas meter and installation work.....	10,836 32	12,793 29	3,892 38	9,061 69	1,899 74	38,503 42	861,613 25
Work on consumers' premises.....	9,433 25	13,849 55	14,969 11	12,573 71	2,919 47	53,745 09	1,008,951 77
Repairs gas mains, transmission.....				2,091 44		17,569 83	515,041 95
Repairs gas mains, distribution.....	3,559 11	1,530 45	1,080 80	4,485 24	4,822 79	8,008 37	165,739 17
Repairs gas services.....	2,816 88	1,113 75	1,934 06	4,933 29	1,209 81	60,802 84	849,118 52
Repairs gas meters.....	22,900 98	19,119 43	10,146 99	3,983 29	4,632 15	2,404 90	35,162 45
Repairs distribution tools.....	160 97	333 78	1,020 46		292 97	1,086 23	294,518 71
Repairs gas appliances.....	227 10	525 18		333 95		711 34	9,989 31
Repairs distribution buildings.....	669 70				41 64		
Total, transmission and distribu- tion expenses.....	\$61,928 79	\$55,152 44	\$40,452 77	\$44,194 70	\$23,439 43	\$225,168 13	\$4,966,162 27
Street lamp operating.....	\$67 37			\$2,117 18		\$2,184 55	\$2,218 15
Street lamp repairs.....	448 61			67 80		516 41	3,119 35
Total, municipal street lighting expenses.....	\$515 98			\$2,184 98		\$2,700 96	\$5,337 50
Commercial administration.....	\$86,994 35	\$37,277 77	\$27,250 92	\$19,089 45	\$11,327 86	\$181,940 35	\$2,734,017 05
Promotion, office expense.....	\$7,615 50	\$8,396 59		\$6,034 69	\$1,668 29	\$23,715 07	\$277,483 00
Advertising.....	1,910 99	567 25	\$1,203 35	1,020 63	356 73	5,088 95	67,702 07
Canvassing and soliciting.....	418 94		5,269 45	3,172 28		8,850 67	244,300 31
Total, promotion of business.....	\$9,945 43	\$8,993 84	\$6,463 80	\$10,227 60	\$2,025 02	\$37,654 69	\$589,485 38

Salaries and expenses, general officers.....	\$16,944 83	\$16,550 06	\$11,912 78	\$15,838 49	\$9,087 85	\$60,813 81	\$370,220 32
Salaries and expenses, general office clerks.....	29,906 75	6,156 69	2,810 46	10,804 83	2,497 59	52,246 36	456,212 04
General office supplies and expenses.....	.....	3,330 23	2,885 05	2,273 36	3,785 51	12,275 04	243,526 51
General law expenses.....	24,020 00	6,606 92	4,258 47	.....	28,171 51	58,549 31	268,506 15
Miscellaneous general expenses.....	16,748 65	.....	5,260 77	3,377 91	.....	26,387 33	668,049 57
Repairs general structures.....	.....	.....	.....	.....	153 06	153 06	13,809 27
Insurance.....	6,829 68	6,770 96	6,921 29	8,585 17	3,385 52	32,492 62	547,673 13
Relief department and pensions.....	.....	.....	56 67	904 21	.....	890 86	268,124 11
Accidents and damages.....	562 01	130 54	250 00	64 26	.....	1,006 81	21,819 48
Law expenses connected with damages.....	.....	.....	.....	.....	.....	.....	.....
General stationery and printing.....	5,901 56	.....	2,711 75	3,709 36	1,567 74	13,980 41	89,581 43
Store expenses.....	.....	3,035 94	4,366 22	3,225 78	.....	10,827 94	108,700 16
Stable expenses.....	.....	5,314 23	14,235 65	12,886 97	6,530 56	38,967 41	503,573 62
Cost of manufacturing residuals sold.....	.....	163 34	.....	.....	.....	.....	6,209 90
Inventory adjustments, balance.....	Cr 48 78	.....	131 80	406 64	Cr 415 14	245 86	Cr 517 40
Discount on materials and supplies.....	.....	Cr 1,640 83	.....	.....	.....	Cr 1,640 83	Cr 65,338 74
Duplicate charges.....	Cr 6,981 56	.....	Cr 3,098 50	.....	.....	Cr 10,068 66	Cr 104,888 86
Total, general expenses enumerated.....	\$93,889 34	\$46,218 07	\$52,809 54	\$62,249 69	\$49,746 00	\$304,912 64	\$3,456,212 75
Total foregoing operating expenses.....	\$1,010,915 61	\$494,711 49	\$464,846 18	\$425,701 19	\$231,371 91	\$2,627,546 38	\$49,448,768 54
Residuals and byproducts expenses.....	.....	.....	.....	50,913 99	.....	140,565 98	1,391,476 48
General amortisation.....	12,872 46	51,417 74	25,361 79	.....	.....	.....	.....
Total, operating expenses.....	\$1,023,788 07	\$546,129 23	\$490,207 97	\$476,615 18	\$231,371 91	\$2,768,112 36	\$50,840,245 02

TABLE XXXIV. SUMMARY OF GAS SALES, GAS EXPENSES, AND FIXED CHARGES, ELIMINATING DUPLICATIONS FROM INTER-COMPANY SALES, ETC., 1919: (A) Absolute amounts

Items ¹	Consolidated system	Brooklyn Union system	OTHER COMPANIES					Total	All companies combined
			Kings County Lighting	Brooklyn Borough Gas	New York & Richmond Gas	Queens Borough Gas & Electric	Bronx Gas & Electric		
Sales of gas to consumers: M. c. ft. (XII)	31,399,649	15,706,235	1,270,845	599,501	553,691	471,931	209,538	3,114,596	51,230,440
Revenue (XXXII)	\$25,162,909 13	\$13,664,372 10	\$1,204,898 60	\$647,415 05	\$553,012 16	\$482,408 52	\$250,380 62	\$3,238,114 95	\$42,065,306 18
Production expenses — gross: (XXXIII, C)	\$24,247,293 11	\$11,575,095 37	\$757,641 72	\$347,069 37	\$337,870 15	\$337,754 77	\$144,333 90	\$1,875,169 61	\$37,697,533 59
Deduct inter-company purchases ²	7,755,608 12	2,109,262 30	.....	.....	.....	.....	.....	.....	9,864,871 02
Deduct joint facility charges to production	446,085 30	.....	.....	.....	.....	.....	.....	.....	446,085 30
Net production expenses	\$16,445,594 69	\$9,465,832 97	\$757,641 72	\$347,069 37	\$337,870 15	\$337,754 77	\$144,333 90	\$1,875,169 61	\$27,786,597 27
Transmission and distribution expenses (XXXIII, C)	\$3,163,434 32	\$1,577,559 33	\$61,028 70	\$35,152 44	\$40,452 77	\$44,194 70	\$23,439 43	\$225,168 13	\$4,906,163 27
Deduct rent of appliances (XXXII)	1,862,675 98	37,976 57	.....	418 04	.....	1,905 11	.....	2,322 15	1,903,975 70
Deduct gas merchandise and jobbing revenues	371,353 05	362,044 97	21,898 63	28,137 91	25,718 21	24,159 17	6,653 01	106,566 93	839,943 95
Net transmission and distribution expenses	\$929,406 29	\$1,177,538 28	\$40,030 16	\$26,596 49	\$14,734 56	\$18,130 42	\$16,786 42	\$116,278 05	\$2,232,222 62
Municipal street lighting expenses (XXXIII, C)	\$463 72	\$1,972 83	\$515 98	.....	.....	\$2,184 98	.....	\$2,700 96	\$5,337 50
Commercial administration	1,647,764 15	904,322 55	86,994 35	\$37,277 77	\$27,250 92	19,089 45	\$11,327 86	181,940 35	2,784,017 05
Promotion of business	407,548 62	144,232 07	9,945 43	8,993 54	6,463 80	10,327 60	2,025 02	37,654 69	589,486 38
General expenses	2,048,892 10	1,102,408 01	93,889 24	46,218 07	52,809 54	62,249 69	49,746 00	304,912 64	3,456,212 75
Deduct "other" miscellaneous revenues (XXXII)	4461,323 54	6,899 90	.....	.....	.....	5 50	.....	5 50	466,228 94
Net general expenses	\$1,587,568 56	\$1,005,508 11	\$93,889 24	\$46,218 07	\$52,809 54	\$62,244 19	\$49,746 00	\$304,907 14	\$2,987,983 81
Total of foregoing expenses	\$21,018,536 03	\$12,789,456 80	\$890,016 98	\$466,155 54	\$439,127 97	\$399,431 41	\$224,718 90	\$2,518,050 80	\$36,326,543 63
General amortization: (XXXII, C)	1,000,316 26	250,594 24	12,572 46	51,417 74	25,361 79	50,913 99	.....	140,565 98	1,391,476 48
Total operating expenses as adjusted	\$22,018,852 29	\$13,040,051 04	\$901,589 44	\$517,573 28	\$464,489 76	\$450,345 40	\$224,718 90	\$2,659,216 78	\$37,718,120 11

Tax accruals (XXXVII)	3,071,366 86	856,931 39	87,363 98	33,327 12	41,601 30	25,469 77	16,237 30	204,059 03	4,132,327 23
Uncollectible operating revenues	58,344 09	58,464 59	10,816 48	1,329 60	2,985 51		1,208 21	16,309 96	158,118 63
Total revenue deductions as adjusted	\$25,178,563 24	\$13,950,447 02	\$1,100,068 90	\$452,130 00	\$509,137 07	\$476,085 23	\$243,164 47	\$2,879,585 76	\$42,008,596 02
Operating income as adjusted									
Rent deductions (XXXVII)	D \$15,654 11	D \$286,074 92	\$104,829 70	\$80,258 05	\$43,875 09	\$106,323 20	\$3,216 15	\$358,529 19	\$56,900 16
Less portion included in operating revenue	1,567,212 33	71,453 66				510 00		510 00	1,639,174 99
Net rent deductions	1,471,626 87	58,000 00				510 00			1,529,626 87
Net operating income (XXXVII)	96,585 46	13,453 66				105,813 20	8,216 15	358,019 19	109,548 12
Interest and other fixed charges - net*	D 111,239 57	D 299,537 58	104,529 70	95,255 05	43,875 09	84,662 23	38,468 78	603,907 35	D 52,747 96
	(^c)	748,653 76	167,102 09	231,396 60	82,247 55				(^c)
Net corporate income	(^c)	\$1,048,181 34	D \$62,272 39	D \$136,111 55	D \$38,372 56	\$21,120 97	D \$30,252 63	D \$245,888 16	(^c)
* Net deductions reached as follows:									
Deductions from corporate income	\$3,965,349 85	\$1,105,413 79	\$186,413 26	\$232,098 20	\$83,237 67	\$37,300 31	\$39,221 15	\$628,360 59	\$5,699,123 23
Less "Other income" - net	8,060,545 25	\$356,759 03	19,311 17	701 60	990 02	\$2,698 08	\$752 37	24,453 24	8,441,757 52
Net deductions	Cr \$4,096,195 40	\$748,653 76	\$167,102 09	\$231,396 60	\$82,247 55	\$84,662 23	\$38,468 78	\$603,907 35	Cr \$2,742,634 29

* Roman numerals indicate tables of this volume from which figures are derived.

* That is, after credit for residuals.

* "Gas from other sources" of Table XXXIII, C.

* Composed of \$26,000 rent paid by Astoria to Consolidated and charged to residual expense (under Production), and \$20,085.30 commission paid by Astoria to New Amsterdam for enriching gas.

* Composed of "other" miscellaneous revenues of Table XXXII, \$2,140,562.06 (less the components: Rent paid by Astoria to Consolidated and charged to Production \$26,000, and New Amsterdam's commission for enriching Astoria gas \$20,085.30, both amounts already deducted from Production expenses; joint facility rents charged to operating income by debtor companies \$1,471,626.87, which are deducted below from Rent deductions and commissions on manufacture of gas for other companies, \$238,142.50, already deducted with inter-corporate purchases above), and of sales to Westchester Lighting, \$74,616.15, an item occasioning no duplication on account of this being a Second District company.

* "Other" miscellaneous revenues of Table XXXII, \$64,899.90, less joint facility rents charged to income by debtor companies \$58,000, deducted below from Operating rent charges.

* See abstracts of companies' returns.

* Owing to the fact that the Consolidated Gas is also a holding company receiving a large income from corporations (electrical) not included in this table, the figures entering into the net deductions are without the ordinary significance in relation to the data of this table.

* No division of income deductions and "other income" between gas and electrical departments of gas-electrical companies is required in the returns. In tabulation, one-half is assigned to each.

TABLE XXXIV. Summary of gas sales, gas expenses, and fixed charges, eliminating duplications from inter-company sales, etc., 1910: (B) Relative amounts:
Unit costs (cents) per M cu.ft. sold to consumers, and per cent distribution of receipts and expenses

Items	Consolidated system	Brooklyn Union system	OTHER COMPANIES					All companies combined
			Kings County Lighting	Brooklyn Borough Gas	New York Richmond Gas	Queens Borough Gas & Electric	Bronx Gas & Electric	Total
AVERAGES PER M SOLD TO CONSUMERS								
Receipts from sales of gas to consumers (average price)	80.14	81.79	94.14	107.99	99.88	123.41	119.49	103.97
Cost to manufacture per M made (Table XXXIII)	48.21	50.01	48.36	50.83	53.49	54.54	61.19	51.44
Gas used by company and gas unaccounted for	4.16	6.65	10.84	7.06	7.53	6.43	7.93	8.77
Production expenses per M sold to consumers	52.37	56.66	59.20	57.89	61.02	60.97	69.12	60.21
Transmission and distribution — net	2.96	7.05	3.13	4.44	2.66	3.84	8.01	3.73
Municipal street lighting expenses	(^c)	.01	.04	.....	.....	.46	.....	.09
Commercial administration	5.25	5.41	6.80	6.22	4.92	4.05	5.40	5.84
Promotion of business	1.80	.86	.78	1.50	1.17	2.17	.97	1.21
General expenses — net	5.06	6.56	7.33	7.71	9.54	13.19	23.74	9.79
Total of foregoing expenses	66.94	76.55	77.28	77.76	79.31	84.68	107.24	80.87
General amortisation	3.19	1.50	1.00	8.58	4.58	10.79	.....	4.51
Total adjusted operating expenses	70.13	78.05	78.28	86.34	83.89	95.47	107.24	85.38
Taxes	9.78	5.13	6.83	5.56	7.52	5.40	7.75	6.55
Uncollectible operating revenues	.28	.32	.84	.20	.54	.01	.68	.53
Total adjusted revenue deductions	80.19	83.50	85.95	92.10	91.95	100.88	115.57	92.46
Operating income as adjusted	D .06	D 1.71	8.19	15.89	7.93	22.53	3.92	11.51
Interest, rents, etc.—net	(^c)	4.56	13.06	38.60	14.86	18.05	18.36	19.41
Net income or (D) deficit	(^c)	D 6.27	D 4.87	D 22.71	D 6.93	D 4.48	D 14.44	D 7.90

PER CENT DISTRIBUTION OF RECEIPTS										
Receipts from sales of gas to consumers (in thousands of dollars)										
Disposition of such receipts:	25,163	13,664	1,205	648	553	582	250	3,288	42,065	
Operating costs † (the operating ratio).....	83.53	93.55	82.08	72.00	79.41	68.62	89.75	77.78	86.34	
Taxes.....	12.21	6.27	7.25	5.15	7.53	4.27	6.49	6.80	9.82	
Uncollectible operating revenues.....	3.35	1.30	1.40	7.19	4.54	8.01	4.48	4.34	9.33	
General amortization.....	3.98	1.83	1.07	7.94	4.59	8.74	.....	3.24	3.81	
Interest, rents, etc.—net.....	(5)	5.68	13.87	35.74	14.87	14.63	15.36	13.87	(5)	
Surplus or (D) deficit for year.....	(5)	D 7.82	D 5.17	D 21.02	D 6.94	3.63	D 12.08	D 7.89	(5)	
Total.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
PER CENT DISTRIBUTION OF EXPENSES										
Cost of supplying gas, exclusive of amortization, fixed charges, etc. (in thousands of dollars)										
Distribution of such costs:	21,019	12,789	989	466	439	400	225	2,519	36,326	
Production—net.....	78.24	74.01	76.81	74.45	78.94	72.00	64.45	74.45	78.49	
Transmission and distribution—net.....	4.42	9.21	4.05	5.71	3.35	4.54	7.47	4.62	6.12	
Municipal street lighting.....	(3)	.....	.....	.....	.....	5.55	.....	1.11	.....
Commercial administration.....	7.84	7.07	8.80	.....	6.21	4.78	5.04	7.22	7.53	
Promotion of business.....	1.94	1.13	1.00	1.93	1.47	2.58	.....	1.49	1.62	
General expenses—net.....	7.56	8.57	9.49	9.91	12.03	15.57	22.14	12.11	8.23	
Total.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	

† That is, cost of supplying gas, exclusive of amortization, fixed charges, etc., as given on eighth line below of table.

‡ Owing to the fact that the Consolidated Gas is also a holding company, receiving a large income from corporations (electrical) not included in this table, this figure would have no significance. See analysis at end of first column of Division A.

§ Less than .005.

TABLE XXV. ELECTRICAL OPERATING REVENUES, 1919

Items	Consolidated System				Brooklyn Edison	Richmond Light & Railroad (Light and Power department)	Flushing Gas & Electric (Electrical department)	Queens Borough Gas & Electric (Electrical department)	Bronx Gas & Electric (Electrical department)	Grand total
	New York Edison	United Electric L. & P.	New York & Queens Electric L. & P.	Total						
SALES OF ELECTRIC CURRENT										
Municipal street lighting — Incandescent.....	\$1,110,798.76	\$129,244.50	\$497,877.00	\$1,737,920.26	\$716,943.96	\$164,831.70	\$105,447.02	\$89,441.20	\$108,879.85	\$2,923,451.99
Lighting municipal buildings.....	322,999.99	16,964.97	22,853.99	362,738.95	124,838.45	32,917.32	8,799.81	3,514.50	2,599.00	465,555.07
Municipal heat and power.....	19,543.90	10,483.52	5,709.60	35,737.02	80,891.01	4,729.88	5,071.73	5,270.85	.....	131,901.06
Miscellaneous revenue — municipal.....	47,081.31	9,536.16	.....	56,617.47	.....	240.80	.....	.....	.....	50,558.27
Commercial flat-rate lighting.....	.....	3,123.06	.....	3,123.06	37,374.18	654.96	396.67	.....	.....	41,449.37
Commercial flat-rate power.....	424,657,040.90	13,457,059.86	1,287,654.75	39,401,761.51	3,188.24	.....	.....	.....	.....	3,188.24
Commercial metered lighting.....	41,281,107.45	505,307.13	1,922,060.59	11,708,474.18	5,246,017.35	350,488.95	551,601.01	419,351.58	102,068.12	36,172,065.64
Commercial metered power.....	4,281,107.45	505,307.13	1,922,060.59	11,708,474.18	4,199,027.35	309,882.30	41,735.24	38,583.80	11,705.11	9,379,419.98
Railroad corporations.....	747,235.80	457,705.53	50,068.98	1,255,010.31	24,370.15	.....	.....	.....	.....	1,279,380.46
Breakdown service.....	558,404.01	15,137.83	.....	573,541.83	17,340.10	.....	.....	.....	.....	590,881.93
Miscellaneous sales of current.....	427,263.86	369,451.06	.....	796,713.92	60,836.23	.....	1,271.05	.....	.....	858,921.20
Total, excluding sales to other electrical corporations.....	\$28,172,831.98	\$4,995,117.07	\$2,789,336.96	\$35,955,285.01	\$10,611,175.26	\$863,726.09	\$714,319.63	\$556,064.03	\$225,252.08	\$48,927,373.20
Other electrical corporations.....	573,120.53	2,199,679.31	(19)	2,772,799.84	1,353.25	.....	.....	.....	.....	2,774,053.09
Total from sales of current.....	\$28,745,952.51	7,194,796.38	\$2,789,336.96	\$38,729,635.85	\$10,612,433.51	\$863,726.09	\$714,319.63	\$556,064.03	\$225,252.08	\$51,701,431.20
MISCELLANEOUS REVENUES										
Rent of electric meters.....	.....	.....	\$250.84	\$250.84	.....	.....	.....	.....	\$723.96	\$974.80
Rent of electric appliances.....	.....	.....	4,844.00	4,844.00	.....	.....	.....	.....	.....	10,242.57
Merchandise and jobbing revenue.....	\$35,896.17	\$39,043.17	20,372.38	95,311.72	\$1,374.96	\$4,015.61	\$108.00	.....	.....	241,288.60
Sale of by-products.....	.....	.....	.....	.....	95,325.55	17,285.90	12,964.83	\$18,131.24	2,179.45	1,815.96
Joint rent revenue.....	1,098.16	3,400.00	.....	4,498.16	.....	1,562.20	.....	263.75	.....	4,908.16
Other miscellaneous revenue.....	10,865.89	8,428.56	29,452.27	48,746.71	.....	3,326.03	.....	.....	2,894.40	54,967.14
Total miscellaneous revenues.....	\$47,770.22	\$51,071.72	\$54,919.49	\$153,761.43	\$95,900.51	\$26,189.74	\$13,082.83	\$18,384.99	\$5,797.81	\$313,907.31
Total electric revenue.....	\$28,793,722.73	\$7,245,868.10	\$2,844,256.45	\$38,883,397.28	\$10,709,334.12	\$889,915.83	\$727,392.46	\$574,449.02	\$231,049.89	\$53,015,428.60

DISCOUNTS AND ABATEMENTS DEDUCTIBLE FROM TAXES TO OBTAIN FISCAL YEAR 1940																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
---------------------------------------------------------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

¹ Mostly gas-filled.

² Includes private incandescent street lighting \$234.01, and metered municipal incandescent street lighting, \$165.30.

3 Of this amount, \$14,555.22 represents an increase in rates bid by respondent for street lighting for 1919, and which the City refuses to pay.

⁴ Commercial metered lighting and commercial metered power combined consist of general rate, \$18,813,600.92; wholesale rate, \$5,822,433.43; storage battery

refrigeration, \$281,107.45; interior fire alarm, \$21,015.55.

5 Consists of ge

rs, \$29,899.36.

* Includes storage battery and refrigeration.

⁷ The United deliv-

ed 92½% (\$63,337.78) of the revenue without tax.

ous revenue. The United credited the

in the revenue figures of the companies involved, they are not deducted in computing the s

the New York Edison, and by the New York Edison to private consumers.

³ Includes sales to U. S. Government as follows: Light, \$68,264.46; power, \$9,223.77; wholesale, \$96,724.15.

The United delivered 5,960,200 kw.lrs. to the Knickerbocker Ice Co. for the account of the New York Edison. The New York Edison turned over to the Knickerbocker 5,960,200 kw.lrs. for billing at "collecting," crediting same to other miscellaneous revenue. The United credited the amount on its books, and retained 7½% for billing an "collecting," crediting same to other miscellaneous revenue. The United credited the 92¼% to sales to other electrical corporations. Since the total receipts of this intercompany transaction appear only once in the revenue figures of the companies involved, they are not deducted in computing the system total. Table XXV shows the current as a sale by the United to the New York Edison, and by the New York Edison to private consumers.

TABLE XXXVI. ELECTRICAL EXPENSES AND UNIT COSTS, 1919: (A) Details of operating expenses and other revenue deductions

ITEMS	CONSOLIDATED GAS SYSTEM				Brooklyn Edison	Richmond Light & Railroad (Light and Power department)	Flatbush Gas & Electric (Electrical department)	Queens Borough Gas & Electric (Electrical department)	Bronx Gas & Electric (Electrical department)	Grand total
	New York Edison	United Electric L. & P.	New York & Queens Electric L. & P.	Total						
PRODUCTION										
Station superintendence and care.....	\$132,426 60	\$36,584 55	\$0,059 06	\$175,070 21	\$64,989 17	\$14,716 26	\$3,824 65	N. S.	N. S.	\$2,817 50
Boiler labor.....	516,537 94	108,122 31	13,428 95	638,089 20	276,187 65	27,934 26	15,403 79	N. S.	N. S.	—
Engine labor.....	216,537 75	54,301 71	4,036 94	274,906 43	109,102 12	16,310 81	14,907 68	N. S.	N. S.	19,063 68
Electric labor.....	117,431 67	40,590 08	5,028 79	163,050 54	48,767 74	3,627 00	6,825 46	N. S.	N. S.	—
Total power plant labor.....	\$982,963 99	\$239,598 65	\$28,553 74	\$1,251,116 38	\$499,026 68	\$62,588 33	\$46,981 58			\$21,881 18
Water for steam power and gas										
Lubricants for power.....	\$48,634 86	\$2,956 47	\$515 93	\$52,107 26	\$41,998 12	\$5,237 84	\$1,878 92			\$1,218 29
Production supplies.....	26,416 96	4,001 28	926 17	31,344 41	14,342 73	2,871 02	490 02			1,876 69
Station expense.....	62,027 12	6,818 81	546 99	69,392 92	17,924 90	4,441 94	1,305 57			2,381 03
Total supplies, etc., and fuel.....	\$220,070 53	\$43,526 87	\$3,554 13	\$267,151 53	\$98,499 48	\$14,970 11	\$14,490 41			\$6,569 32
Fuel for steam.....	5,337,628 49	1,885,061 43	44,208 61	7,266,998 53	2,836,899 97	1,267,862 61	124,788 22			41,799 78
Total supplies and station expense.....	\$5,557,699 02	\$1,928,588 30	\$47,862 74	\$7,534,150 06	\$2,735,399 45	\$322,862 72	\$139,278 63			\$48,369 10
Repairs power plant buildings										
Repairs furnaces and boilers.....	\$78,474 09	\$17,189 45	\$1,053 59	\$96,717 13	\$20,768 33	\$3,699 10	\$4,458 50			\$415 43
Repairs boiler apparatus.....	260,945 00	31,149 92	4,958 54	297,074 46	300,666 78	25,004 17	4,172 93			2,678 41
Repairs steam accessories.....	181,154 49	31,288 28	1,904 68	214,479 45	129,233 63	17,619 94	4,348 43			7,068 49
Repairs reciprocating engines.....	56,538 49	11,716 24	2,800 98	71,055 71	28,223 05	7,768 15	897 30			2 87
Repairs steam turbines.....	9,482 53	290 46	7 74	9,773 93	50 37	543 71	58 84			416 87
Repairs other steam engine equipment.....	32,838 89	18,443 98	5,876 76	57,159 63	38,966 80	3,045 72	1,807 86			1,948 22
Repairs electric generators.....	89,395 40	22,310 51	2,725 25	124,431 16	5,545 77	3,387 76	1,071 18			39 90
Repairs accessory electric equipment.....	2,300 88	15,811 51	214 01	18,415 90	—	—	—			—
Total.....	\$8,588 89	\$9,103 95	\$248 49	\$77,938 33	\$4,079 79	\$2,519 67	\$1,240 47			\$27 66

Repairs station tools and imple- ments.....	4,421 08	2,073 71	338 20	7,433 99	3,078 96	349 01	697 71	.....	152 09	11,711 35
Repairs miscellaneous station equip- ment.....	7,586 63	2,089 33	284 45	9,959 41	465 99	211 52	87 15	496 90	155 20	11,376 17
Total repairs at stations.....	\$702,172 87	\$191,776 88	\$20,787 41	\$974,737 16	\$431,044 47	\$57,156 49	\$23,875 13	\$22,886 10	\$6,067 25	\$1,515,766 60
Steam from other sources.....	\$281 20	.....	.....	\$281 20	.....	.....	.....	.....	.....	\$281 20
Total cost of power generated.....	\$7,303,117 08	\$2,359,963 83	\$97,203 89	\$9,760,284 80	\$3,665,470 60	\$402,907 54	\$210,115 34	\$143,563 63	\$76,317 48	\$14,268,358 39
ELECTRIC ENERGY FROM OTHER SOURCES.....	\$623,501 79	\$735,928 51	\$705,769 02	\$2,065,199 32	\$160 00	\$137,955 07	.....	.....	.....	\$1,927,403 65
TRANSMISSION	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Joint transmission expenses — Dr. Transmission pole and fixture repairs.....	.....	.....	\$296 34	\$296 34	.....	.....	.....	.....	.....	\$3,930 60
Transmission underground conduit repairs.....	.....	.....	49 39	49 39	.....	.....	.....	.....	.....	499 53
Overhead transmission system repairs.....	.....	.....	1,008 50	1,008 50	.....	.....	.....	.....	.....	2,953 93
Underground transmission system repairs.....	\$56,703 45	\$51,466 87	172 57	108,371 89	10,711 17	.....	.....	.....	\$8 56	1,064 23
Substation labor.....	496,328 77	58,638 31	59,573 88	614,540 96	157,420 80	1,893 44	.....	\$3,731 73	.....	119,083 06
Substation supplies and expenses.....	53,050 75	17,277 82	12,956 78	83,285 35	16,900 96	25	.....	345 80	.....	777,586 93
Repairs of substations.....	20,934 89	3,226 59	4,416 63	28,578 11	6,532 72	7 80	.....	1 26	.....	99,532 36
Repairs of substation equipment.....	105,415 90	22,612 68	19,075 13	147,103 71	22,651 56	242 54	.....	340 27	39 61	35,119 88
Total.....	\$752,433 76	\$153,251 27	\$97,549 22	\$993,234 25	\$220,062 35	\$2,384 39	.....	\$4,419 06	\$48 17	\$1,210,138 21

1 Includes \$17,927.10 for barge operation, transporting fuel, and \$1,932.28 barge repairs.

2 Includes a credit of \$348,043.85 on account of electricity made at cost for the United Electric Light and Power Company.

3 Excludes \$138.91, properly chargeable here, which was credited to revenue from sales to other electrical corporations. See note 11, Table XXXV.

4 Under terms of contract with the United for purchase of current, the N. Y. & Queens billed the United \$27,833.62 for 911,750 kw.hrs. generated in the N. Y. & Queens plant and distributed on their system. There was no actual delivery of current to the United. The United in turn billed the N. Y. & Queens for the 911,750 kw.hrs., \$8,223.99. The difference, \$19,609.63, is charged by the United and credited by the N. Y. & Queens to electric energy from other sources. See note 8, Table XXV.

5 This credit was computed by the Bureau of Statistics of this Commission, and is based on the ratio that the total current transferred to the company's railroad department and associated roads bears to the net output from generating station.

TABLE XXXVII. Electrical expenses and unit costs, 1919: (A) Details of operating expenses and other revenue deductions — Continued

Items	Consolidated Gas System				Brooklyn Edison	Richmond Light & R.R. (Light and Power department)	Flatbush Gas & Electric (Electrical department)	Queens Borough Gas & Electric (Electrical department)	Brent Gas & Electric (Electrical department)	Grand total
	New York Edison	United Electric L. & P.	New York & Queens Electric L. & P.	Total						
ELECTRIC STORAGE										
Storage battery labor	\$31,967 18			\$31,967 18	\$5,487 87					\$37,455 05
Storage battery supplies	14,836 92			14,836 92	2,069 21					16,906 13
Storage battery renewals					3,073 78					3,073 78
Repairs storage battery accessories	16,332 04			16,332 04	20 20					16,352 24
Total	\$63,136 14			\$63,136 14	\$10,661 11					\$73,797 25
DISTRIBUTION										
Electric distribution superintendence	\$91,240 25	\$21,141 81	\$78,415 84	\$190,807 00	\$40,741 28	\$4,184 86	\$23,906 14	\$5,264 64	\$1,452 91	\$265,476 33
Electric distribution maps and records	63,085 14	24,311 53	39,069 78	136,666 45	21,418 74	223 81	5,133 63		2,459 75	166,243 28
Electric distribution office expense	25,655 13	1,171 93	2,320 88	29,147 94	434 53	1,741 28	523 77	310 56	4,613 60	\$6,770 68
Setting and removing meters and transformers	726,782 84	118,523 15	23,774 02	871,029 01	205,641 99	4,461 88	13,260 76	5,787 78	6,079 21	1,106,200 53
Joint distribution expense, Dr.			973 20	973 20	3,899 40					4,843 60
Distribution pole and fixture repairs	64,251 59		29,661 82	93,913 41	21,066 68	5,079 80	4,201 43	4,075 86	4,035 30	132,363 26
Distribution underground conduit repairs			683 80	683 80	13,639 42		1,832 86			15,706 78
Overhead distribution system repairs	28,218 65		55,260 15	83,478 80	39,880 13	14,350 77	7,008 78	3,003 53	2,272 52	150,181 51
Edison tube system repairs	91,247 46			91,247 46	29,700 00					121,047 46
Other underground distribution system repairs			133,197 76	377,851 74	57,720 91		10,264 93			445,837 58
Repairs, electric services	176,375 93	17,394 91	36,878 04	230,649 88	21,612 53	1,995 24	1,561 06	3,625 75	23 28	259,466 74
Repairs, transformers	13,554 65	17,743 78	31,394 61	62,693 04	3,143 86	325 54	415 57	1,365 52		66,646 10
Electric meter operation	160,125 60	46,932 99	27,046 40	234,104 99	79,454 75	1,322 58	10,668 28	4,208 58		329,639 24
Electric meter repairs	14,558 93	5,924 03	1,443 62	21,926 58	8,405 94	1,174 43	1,028 84	1,130 39	1,309 60	24,875 87
Total	\$1,760,811 15	\$307,001 32	\$328,433 19	\$2,396,244 66	\$546,740 01	\$24,880 49	\$78,543 00	\$28,813 61	\$22,105 26	\$3,107,385 09

[illegible]

¹ Consists of " Miscellaneous distribution supplies and expenses," \$14,063.91; " Repairs to distribution tools," \$12,433.45; and "Other underground distribution system repairs," \$5,700.40.

TABLE XXXVI. Electrical expenses and unit costs, 1919: (A) Details of operating expenses and other revenue deductions — Concluded

Items	CONSOLIDATED GAS SYSTEM				Brooklyn Edison	Richmond Light & R. Co. (Light and Power department)	Flushing Gas (Electrical department)	Queens Borough Gas & Electric (Electrical department)	Bronx Gas & Electric (Electrical department)	Grand total
	New York Edison	United Electric L. & P.	New York & Queens Electric L. & P.	Total						
GENERAL EXPENSES										
Salaries and expenses of general officers.....	\$154,490 42	\$34,299 22	\$29,222 76	\$218,012 40	\$108,093 42	\$9,864 04	\$208 00	\$17,468 80	\$8,128 73	\$361,775 39
Salaries and expenses of general office clerks.....	531,167 94	113,000 49	63,659 72	707,728 15	188,432 55	10,532 79	2,682 83	10,825 56	2,238 97	922,440 85
General office supplies and expenses.....	328,554 63	69,280 65	28,134 30	425,969 58	98,892 91	1,746 62	15 00	2,350 45	1,060 89	530,065 34
General law expenses.....	173,659 85	22,575 47	11,758 74	207,994 06	8,675 22	6,154 02	5,912 12	2,531 51	1,331 81	230,298 74
Miscellaneous general expenses.....	469,689 77	101,409 23	34,065 05	606,165 04	161,775 93	2,903 26	9,077 12	4,922 51	1,784 43	784,443 86
Repairs of general structures.....	6,551 31			6,551 31	10,294 20		15 11		137 22	16,987 84
Insurance.....	261,423 18	58,016 47	41,520 34	360,959 99	41,452 46	19,852 96		8,766 32	3,664 61	468,992 24
Relief department and pensions.....	108,700 22	490 00	7,710 62	116,890 84	56,607 05	4 55		1,029 43		174,531 88
Franchise requirements.....	89,940 11	33,544 45	5,228 76	78,713 32	19,013 05	1,306 50				99,122 87
Accidents and damages.....	48,070 39	4,581 31	10,798 55	63,450 25	60,898 50	7 35		26 65		124,382 75
Law expenses connected with damages.....	2,882 30			2,882 30						2,882 30
General stationery and printing.....	80,313 26	26,608 26	17,650 66	124,772 18	86,159 53	1,708 13	5,433 18	3,558 42	439 35	222,070 79
Store expenses.....	149,948 71	33,195 80	31,263 74	198,185 57	141,431 53	4,003 33	6,886 21	2,278 50		351,783 14
Stable (incl. garage) expenses.....	220,285 36	34,751 30	190,489 04	342,048 17	265,085 36	18,217 17	16,317 32	11,874 62	6,135 69	669,078 33
Inventory adjustments — balance.....	13,312 33		9,533 73	22,846 06	11,588 64		1,880 43	546 31	562 22	37,453 86
Total gross general expenses.....	\$,569,019 78	\$31,743 64	\$31,136 91	\$,631,899 18	\$,468,390 36	76,360 74	78,028 90	64,179 58	\$3,789 48	4,976,912 18
<i>Less credit for—</i>										
Discount on materials and supplies.....		8,648 38		8,648 38	10,017 28		1,002 91			19,728 87
Expenses transferred.....						6,064 75				6,064 75
Joint operating expenses.....						6,535 32				10,450 00
Duplicate charges.....	3,914 68			3,914 68						
Store and stable expenses.....	370,234 07		71,974 65	422,508 51	4,066,516 89					839,028 40
Franchise requirements.....	3,529 02		5,228 76	8,757 78						8,757 78
Energy consumed in substations, shops, garages, etc.....	377,677 77	101,290 95	77,803 41	556,771 13	416,534 17	5,046 22				106,937 17
Total credits.....	\$2,211,842 01	\$421,803 31	\$303,933 50	\$2,937,078 82	\$641,856 19	\$58,124 45	\$70,050 90	\$64,179 58	\$23,729 48	\$3,996,928 51

Total operating expenses, exclusive of general amortization.....	\$15,335,730 37	\$4,362,023 19	\$1,025,213 40	\$21,432,961 96	\$5,941,373 40	\$402,754 53	\$419,402 04	\$281,903 77	\$134,963 33	\$28,004,148 00
General amortization.....	1,605,940 08	208,659 40	134,840 91	1,549,580 23	859,387 12	81,450 10	37,773 27	37,560 48	(u)	3,300,721 20
Total operating expenses, inclusive of general amortization.....	\$16,941,670 45	\$4,570,682 59	\$1,160,054 31	\$22,982,542 19	\$6,800,760 52	\$484,204 63	\$457,175 31	\$319,464 25	\$134,963 33	\$30,304,869 20
Uncollectible bills.....	35,176 04	8,326 48	6,065 54	59,533 04	26,445 53	9,452 07	1,575 98	5,813 33	438 46	94,444 34
Tax accruals.....	2,688,538 48	419,112 87	215,229 29	3,320,870 93	1,140,749 30	24,712 39	39,455 97	25,531 10	9,867 43	4,771,508 81
Total operating expenses, taxes, etc.....	\$19,665,285 79	\$4,999,236 91	\$2,180,250 14	\$26,844,811 84	\$7,497,955 34	\$538,569 06	\$496,297 21	\$350,537 67	\$145,399 21	\$35,865,830 35

129

¹ Includes Cr. \$67.19 for "Defensive emergency service."

² Consists of Franchise requirements, \$3,108.90; cost of current supplied to shafts of the Catskill Aqueduct in Manhattan and The Bronx, \$420.12; and 50 % of cost of maintenance and operation of Catskill Aqueduct Transmission Line during 1919, \$36,411.09.

³ Operating expense account, other accounts being charged as follows: New York Edison, Fixed capital, \$156,102.91; Accounts receivable, \$38,219.97; Other rent expense, \$129.22; New York & Queens Electric, Fixed capital, \$12,631.14; Suspense, \$14,534.25; Revenues, \$4,649.99.

⁴ These figures do not appear in operating expenses as such, being handled through suspense accounts, and distributed to operation and construction through store orders and transportation slips.

⁵ Operating expense account, other accounts being charged as follows: New York Edison, Fixed capital, \$233,300.37; Accounts receivable, \$21,810.72; Other rent expense, \$171.61; New York & Queens Electric, Fixed capital, \$12,547.92; Suspense, \$3,432.69; Revenues, \$44.84.

⁶ Includes \$49,778.13 undistributed.

⁷ Discounts on materials and supplies amounting to \$12,821.23 were credited to a clearing account, storeroom suspense, which account was apparently cleared. Computed by the Bureau of Statistics of this Commission as follows: Charged to Richmond Light & Railroad (R. R. Dept.) and associated roads, Staten Island Midland and Southfield Beach, \$150,575.74, less \$137,955.67 credit to production. Balance, \$12,620.07, apportioned between Richmond Lk. \$6,084.76, and the other two companies \$6,535.32, on the basis of power received.

⁸ Reported by respondent under Operating expenses as "Renewals and replacements — plant withdrawn from service." See Depreciation in abstract of company's returns.

⁹ Company states that no charge to General amortization can be made until it obtains substantial relief in the matter of its rates.

TABLE XXXVI. Electrical expenses and unit costs, 1919:
§ 1. Generating cost per 10 kw.hours

ITEMS	CONSOLIDATED					
	New York Edison		United Electric L. & P.		New York & Queens Electric L. & P.	
Kw.hours generated { Gross.....	787,599,563		331,172,000		4,054,690	
Net.....	781,516,313		330,257,971		4,041,670	
Power plant labor.....	Net	Gross	Net	Gross	Net	Gross
Fuel.....	1.26	1.28	0.75	0.73	6.91	6.90
Other station supplies and expenses.....	6.83	6.77	5.89	5.69	11.12	11.08
Repairs at stations.....	0.28	0.28	0.13	0.13	0.88	0.87
	0.98	0.97	0.60	0.58	5.14	5.13
Total generating cost.....	9.35	9.27	7.37	7.13	24.05	23.97
§ 2. Unit cost per 10						
Kw.hours sold.....	634,550,200		341,433,433		54,611,622	
Operating revenue.....	45.38		21.22		52.08	
REVENUE DEDUCTIONS						
reduction expense:	Net	Gross	Net	Gross	Net	Gross
Cost of energy generated (per 10 kw.hrs. output).....	9.35	9.27	7.37	7.13	24.05	23.97
Cost of energy purchased (per 10 kw.hrs. purchased).....	15.65	15.65	15.46	15.46	10.77	10.77
Average cost of total energy available.....	9.16	9.09	8.42	8.17	11.54	11.54
Average cost per 10 kw.hrs. sold of energy used by companies or unaccounted for ¹	3.33	3.40	0.65	0.90	3.16	3.16
Total per 10 kw.hrs. sold ¹²	12.49	12.49	9.07	9.07	14.70	14.70
Transmission expense.....	1.15		0.45		1.79	
Storage expense.....	0.10					
Distribution expense.....	2.78		0.90		6.01	
Commercial utilization expense.....	0.70		0.17		0.35	
Municipal street lighting expense.....	0.53		0.11		1.83	
Promotion of business expense.....	1.32		0.52		0.95	
Commercial administration expense.....	1.45		0.33		2.20	
General expense.....	3.49		1.23		5.57	
Total operating expenses, excl. amortization.....	24.01		12.78		33.42	
General amortization.....	2.37		0.61		2.47	
Total operating expenses, incl. amortization.....	26.38		13.39		35.89	
Tax accruals.....	4.55		1.23		3.90	
Uncollectible bills.....	0.06		0.02		0.13	
Total revenue deductions.....	30.99		14.64		39.92	

NOTE.— Figures for energy generated and cost ratios based thereon are here presented on both gross and net bases, the former representing total energy generated, measured at generating unit, and the latter representing the net energy available after deducting energy used at generating stations.

¹ The ratios, etc., in this column are based upon totals that include the system net figures for the Consolidated system, instead of its gross totals. Some of the basic data, therefore, differ from the figures in the last column of Div. A and Table XXXV.

² Includes \$765.51 for power purchased and used by the N. Y. Edison in its own operations.

³ Excludes 80,977 kw.hrs. supplied to meet franchise requirements; 39,671,400 kw.hrs. made for the United Electric at cost and revenue for which \$348,043.85 is credited to expenses, and 5,666,200 kw.hrs. sold to Knickerbocker Ice, all the reduction expenses of which are borne by the United.

⁴ Excludes 74,100 kw.hrs. supplied to meet franchise requirements.

⁵ Not a gross total; consists of 814,841,646 kw.hrs. sold to consumers, 13,384,032 kw.hrs. sold by N. Y. Edison to Yorkers Electric, 48,760,500 kw. hrs. sold by United to the Westchester Lighting, and 189 kw. hrs. sold by United to Yorkers; excludes 155,077 kw.hrs. supplied to meet franchise requirements; see notes 3 and 4 above.

⁶ Excludes 104,737 kw.hrs. supplied to meet franchise requirements, and 12,325,498 kw.hrs. transferred to railroad department and associated roads, Staten Island Midland and Southfield Beach, the corresponding receipts being credited to expenses.

(B) Unit costs and operating ratios
generated (cents)

GAS SYSTEM		Brooklyn Edison		Richmond Light & R. R. (Light and Power depart- ment)		Flatbush Gas (Electrical depart- ment ¹)		Queens Borough G. & R. (Electrical depart- ment)		Bronx Gas & Electric (Electrical depart- ment)		All com- panies ¹	
SYSTEM (OR CONSOLIDATED) NET TOTAL, EXCLUDING DUPLICA- TIONS FROM INTER-COMPANY SALES													
Basic amounts	Unit costs												
1,122,226,262	—	338,060,000		39,628,860		10,901,389		7,456,400		3,947,290		1,522,520,171	
1,105,815,853	—	327,084,075		36,554,204		9,385,726		7,140,654		3,001,217		1,489,071,729	
	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross
\$1,251,116 38	1.13 1.11	1.53 1.48	1.71 1.53	5.00 4.43	4.49 4.30	7.08 5.54	1.29 1.28						
7,366,998 53	6.58 6.47	8.06 7.80	7.33 6.76	13.30 11.77	11.83 11.32	13.52 10.59	7.00 6.81						
267,432 73	0.24 0.24	0.30 0.29	0.41 0.38	1.55 1.37	0.58 0.56	2.13 1.66	0.27 0.27						
974,737 16	0.88 0.87	1.32 1.27	1.56 1.44	2.54 2.25	3.20 3.07	1.96 1.54	1.02 0.99						
\$9,780,284 80	8.83 8.69	11.31 10.84	11.01 10.16	22.39 19.82	20.10 19.25	24.60 19.33	9.58 9.36						

kw.hours sold (cents)

\$76,976,267	—	255,821,998		\$18,516,063		6,554,654		5,072,474		2,505,044		\$1,165,374,000	
\$36,848,709 80	42.02	41.86		48.06		110.97		113.25		92.23		42.89	
	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross	Net Gross
\$9,789,419 29	8.83 8.69	11.31 10.84	11.01 10.16	22.39 19.82	20.10 19.25	24.60 19.33	9.57 9.36						
31,577 35	0.85 0.85	11.31 10.84	11.01 10.16	22.39 19.82	20.10 19.25	24.60 19.33	10.26 10.26						
9,790,796 64	8.83 8.70	11.31 10.84	11.01 10.16	22.39 19.82	20.10 19.25	24.60 19.33	9.48 9.28						
—	2.34 2.47	3.12 3.49	3.28 4.53	9.67 12.24	8.20 9.05	5.78 11.14	2.66 2.86						
\$9,790,796 64	11.17 11.17	14.33 14.33	14.29 14.29	32.06 32.06	28.30 28.30	30.47 30.47	12.14 12.14						
\$963,234 25	1.12	0.86	0.13	....	0.87	0.02	1.04						
63,136 14	0.07	0.04	....	....	....	....	0.06						
2,396,344 60	2.73	2.14	1.88	11.98	5.68	8.85	2.67						
518,642 57	0.50	0.55	(*)	0.76	0.31	0.12	0.57						
476,784 34	0.54	0.52	1.00	2.44	1.65	3.46	0.57						
1,070,468 86	1.22	0.67	0.39	0.47	2.66	0.22	1.09						
1,153,338 16	1.23	0.82	0.92	5.46	3.40	1.27	1.23						
2,937,078 82	3.35	3.29	3.14	10.83	12.66	9.47	3.43						
\$19,389,174 47	23.11	23.22	21.75	64.00	55.53	53.88	22.80						
1,849,550 23	2.11	1.53	4.40	5.76	7.41	(*)	2.05						
\$21,238,734 70	24.22	24.75	26.15	60.76	62.94	53.88	24.85						
3,520,870 62	4.01	4.46	1.88	6.02	5.09	3.95	4.10						
50,529 04	0.06	0.10	0.52	0.24	1.15	0.17	0.08						
\$24,810,124 26	28.29	29.31	28.55	76.02	69.18	58.00	29.03						

¹ Excludes 71,900 kw. hrs. sold by Brooklyn Edison to N. Y. Edison; see note 5 above.

² Consists of \$38,954,826.01 sales of current to consumers, \$63,337.78 sales of United to Knickerbocker Ice on account of N. Y. Edison (see note 7, Table XXXV), \$201,125.46 sales of N. Y. Edison to Yonkers Electric, \$4.62 sales of United to Yonkers, \$473,648.50 sales of United to Westchester Lighting, \$153,761.43 miscellaneous revenue, and Cr. \$6 adjustment of 1918 accounts between N. Y. Edison and United.

³ Excludes \$705.51 cost of energy received by the N. Y. Edison for use in its own operations from the United (though included in operating expenses by the former), and \$100 covering discrepancies between inter-company transactions of the United and N. Y. & Queens.

⁴ These ratios are based respectively on gross and net current generated, less current transferred to company's railroad department and associated roads, and on the production expense, after allowing for the estimated credits for the transferred current; see note 5 on first double page of Table XXXVI, A.

⁵ Difference between preceding and following lines.

⁶ Energy purchased is included in the case of the ratios for the three Consolidated system companies.

⁷ Less than .005.

⁸ Respondent states that no charge to General amortization can be made until it obtains substantial relief in the matter of its rates.

TABLE XXXVI. Electrical expenses and unit costs, 1919:
 § 2. Unit cost per 10 kw. hours

Items	CONSOLIDATED		
	New York Edison	United Electric L. & P.	New York & Queens Electric L. & P.
INCOME ITEMS			
Operating income applicable to corporate and leased properties.	14.39	6.58	12.16
Rent deductions	2.81	1.80	0.22
Operating income applicable to corporate properties	11.58	4.78	11.94
Income from outside operations .....	.....	.....	.....
Non-operating income	3.03	0.15	0.09
Gross corporate income	14.61	4.93	12.03
Interest, etc.	3.19	2.54	5.64
Net corporate income ¹	11.42	2.39	6.39
§ 3. Distributive			
Electrical operating revenues	\$28,793,272 73	\$7,245,868 10	\$2,844,256 45
Per cent disposition:			
Operating expenses excl. of amortisation (the operating ratio)	52.91	60.21	64.17
Amortisation	5.23	2.88	4.74
Uncollectible bills	0.12	0.12	0.25
Tax accruals	10.03	5.78	7.50
Rent deductions	6.19	8.48	0.42
Interest deductions, etc., less non-operating income	0.35	11.29	10.65
Net corporate income ¹	25.17	11.24	12.27
Total	100.00	100.00	100.00
Operating expenses, excl. amortisation	\$15,235,720 37	\$4,362,928 18	\$1,825,213 40
Per cent distribution:			
Production expense	52.03	70.96	43.99
Transmission expense	4.81	3.51	5.35
Storage expense	0.41	.....	.....
Distribution expense	11.56	7.04	18.00
Commercial utilisation expense	2.91	1.30	1.03
Municipal street lighting expense	2.21	0.88	5.54
Promotion expense	5.51	4.09	2.85
Commercial administration expense	6.05	2.55	6.89
General expense	14.51	9.07	16.65
Total	100.00	100.00	100.00

¹ See note 1 on preceding double page.

² Less than .005.

³ Inclusive of net income from railroad department of Richmond Light & R. R., and from gas department of three gas-electrical companies.

⁴ See note 8 on preceding double page.

⁵ For the light and power department only. Railroad department contributions to expenses are eliminated by credits to Production expenses and to General expenses.

⁶ The proportion of income deductions less non-operating income assignable to the light and power department is estimated according to the distribution of fixed capital, which in 1919 was one-half to each department.

(B) Unit costs and operating ratios — Concluded
sold (cents) — Concluded

GAS SYSTEM		Brooklyn Edison	Richmond Light & R. R. (Light and Power department)	Flatbush Gas (Electrical department)	Queens Borough G. & E. (Electrical department)	Bronx Gas & Electric (Electrical department)	All companies
SYSTEM (OR CONSOLIDATED) NET TOTAL, EXCLUDING DUPLICATIONS FROM INTER-COMPANY SALES							
Basic amounts	Unit costs						
\$12,038,585 44	13.73	12.55	19.51	34.95	44.07	34.23	13.86
2,408,196 29	2.75	.....	(¹)	.....	0.06	.....	2.07
\$9,630,389 15	10.98	12.55	19.51	34.95	44.01	34.23	11.79
1,978,267 90	2.26	0.55	D 2.85 1.48	D 22.50 0.35	20.86 1.06	3.28 0.60	D 0.07 1.85
\$11,652,122 05	13.24	13.10	18.14	12.80	65.93	38.11	13.57
3,199,020 21	3.65	4.25	7.97	32.76	34.46	31.31	4.21
\$8,453,102 84	9.59	8.85	10.17	D 10.96	31.47	6.80	9.36

ratios (per cent)

\$36,848,709 80	—	\$10,709,234 12	\$889,915 83	\$727,382 46	\$574,449 02	\$281,049 89	\$49,979,482 87
\$19,389,174 47	52.62	55.48	¹ 45.26	57.67	49.03	58.42	53.16
1,849,550 23	5.02	3.62	9.15	5.19	6.54	.....	4.79
50,529 04	0.14	0.25	1.09	0.22	1.01	0.19	0.19
3,520,870 62	9.55	10.65	3.90	5.43	4.50	4.28	9.55
2,408,196 29	6.54	.....	(²)	.....	0.06	.....	4.82
1,230,752 31	3.31	8.86	³ 6.75	⁴ 14.60	⁵ 14.74	⁶ 16.65	4.92
8,409,636 84	22.82	21.13	33.85	16.89	24.12	20.46	22.57
\$36,848,709 80	100.00	100.00	100.00	100.00	100.00	100.00	100.00
\$19,389,174 47	—	\$5,941,373 40	⁷ \$402,754 52	\$419,492 04	\$281,682 77	\$134,983 32	\$26,567,621 27
¹⁰ \$9,790,796 64	50.50	61.70	¹ 65.71	50.09	50.97	56.54	53.26
983,234 25	5.07	3.70	0.59	.....	1.57	0.04	4.55
63,136 14	0.33	0.18	.....	.....	.....	.....	0.28
2,396,244 69	12.36	9.20	8.66	18.72	10.23	16.42	11.70
518,642 57	2.67	2.33	(²)	1.20	0.56	0.23	2.50
475,734 24	2.45	2.24	4.61	3.81	2.97	6.42	2.48
1,070,468 86	5.52	2.98	1.79	0.73	4.79	0.42	4.79
1,153,838 16	5.95	3.50	4.21	8.53	6.13	2.35	5.40
2,937,078 83	15.15	14.17	14.43	16.92	22.78	17.58	15.04
\$19,389,174 47	100.00	100.00	100.00	100.00	100.00	100.00	100.00

¹ No division of Income deductions and Non-operating income between gas and electrical departments is required in the returns. The portion of both here assigned to electrical operations is one-half for each of the gas-electrical companies.

² Exclusive of net income from other than electrical supply department.

³ After allowing for the estimated credit for current transferred to railway department and associated roads, as described in note 5 on first double page of Div. A of this table.

¹⁰ See note 9 on preceding double page.

TABLE XXXVII. INCOME (AND

COMPANY	Operating revenue (gross)	Operating expenses (gross)	Uncollectible revenue	Tax accruals
GAS COMPANIES				
<i>Consolidated system</i>				
Consolidated Gas.....	\$16,470,925 77	\$16,005,280 21	\$52,923 66	\$1,196,374 97
Astoria L., H. & P.....	7,638,188 22	5,261,639 64		535,171 68
New Amsterdam Gas.....	4,132,154 96	3,042,373 15	14,357 88	1,467,199 63
Central Union Gas.....	2,736,590 36	2,275,538 51	4,483 40	1,231,451 26
Standard Gas Light.....	2,148,243 66	1,872,383 12	3,437 23	264,243 26
N. Y. Mutual Gas Light.....	1,854,115 90	1,557,976 51	10,523 16	266,261 72
Northern Union Gas.....	1,704,442 37	1,547,066 58	1,260 74	87,870 53
N. Y. & Queens Gas.....	356,919 75	353,659 56	1,249 02	23,794 71
Total.....	37,131,580 99	32,515,897 28	88,344 09	\$3,071,388 86
<i>Brooklyn Union system *</i>				
Brooklyn Union Gas.....	13,386,122 91	12,733,022 23	45,637 04	606,164 54
Newtown Gas.....	1,090,546 53	1,014,038 75	1,635 31	67,661 79
Woodhaven Gas Light.....	397,116 00	374,015 25	1,556 78	17,294 04
Jamaica Gas Light.....	311,347 00	292,314 85	1,021 87	19,011 49
Richmond Hill & Q. C. Gas.....	172,764 62	165,455 03	514 84	9,372 36
Total.....	15,357,897 06	14,578,846 11	50,366 34	809,504 23
<i>Other gas companies</i>				
Kings County Lighting.....	1,226,797 23	1,023,788 07	10,816 48	87,362 96
Brooklyn Borough Gas.....	675,971 00	546,129 23	1,229 60	33,327 12
N. Y. & Richmond Gas.....	578,730 37	490,207 97	2,965 51	41,661 80
Total, gas companies.....	\$54,970,976 65	\$49,154,868 66	\$153,741 02	\$4,043,222 96
GAS-ELECTRICAL COMPANIES				
Flatbush Gas *.....	\$1,608,041 84	\$1,424,654 58	\$4,675 18	\$86,883 14
Gas.....	880,659 38	977,389 27	3,099 25	47,427 17
Electrical.....	727,382 46	457,265 31	1,575 93	39,455 97
Queens Borough G. & E.....	1,138,987 38	796,568 43	5,883 47	51,300 87
Gas.....	608,478 30	476,615 18	70 15	25,469 77
Electrical.....	574,449 02	319,243 25	5,813 32	25,831 10
Bronx Gas & Electric.....	488,083 58	366,568 88	1,636 67	86,124 79
Gas.....	257,033 63	231,371 91	1,308 21	16,237 36
Electrical.....	231,049 89	134,983 32	428 46	9,887 43
Total.....	\$3,279,052 68	\$2,596,868 24	\$12,195 32	\$164,308 80
OPERATING ELECTRICAL COMPANIES				
New York Edison.....	\$28,793,272 73	\$16,741,561 29	\$35,176 04	\$2,898,528 46
United Electric L. & P.....	7,245,868 10	4,571,787 58	8,396 46	419,112 87
New York & Queens Elect. L. & P.....	2,844,256 45	1,960,063 31	6,966 54	213,229 29
Total, Cons. Sys.....	38,883,397 28	23,273,412 18	50,539 04	\$3,530,870 63

NOTE.—For details, see abstracts of companies' returns. D=deficit. Totals are arithmetical only, and involve duplications of inter-company transactions.

* Included in taxes are charges to income during the year for "mains, pipes, and connections," and in income deductions, the maximum interest penalty of 7 per cent, as follows: Consolidated, taxes \$152,495.99, and interest \$58,826.94; New Amsterdam, taxes \$218,524.50, and interest \$25,057.62; Central Union, taxes \$32,634.90, and interest \$3,173.16; Northern Union, taxes \$27,966, and interest \$3,975.21. This tax is for the most part an alternative tax on tangible property in streets and public places, being canceled or reduced if the special franchise tax is paid in full. Since both this and the special franchise taxes are charged hereto, revenue deductions are overstated and profits understated.

* Rents \$12,544.75, interest \$2,047,396.23, and dividends \$5,419,756, less deductions \$129,779.38.

* Includes the elements of operating expenses and taxes as well as return upon property.

* Composed of the following amounts: Use of distributing systems, \$171,805.47 to Consolidated, \$148,525.34 to East River, and \$4,372.26 to Standard, less \$132,258.20 charged to Northern Union, and \$3,287.52 miscellaneous rents. The element representing return upon investment of New Amsterdam plant was erroneously included in operating expenses, while the rental here reported includes elements properly chargeable to operating expenses and taxes.

* Respondent states that "inadvertently the state tax on investments, amounting to \$9,750, was included in our operations for the year 1919; the charge should have been to General Profit and Loss."

SURPLUS) STATEMENTS, 1919

Operating income applicable to corporate and leased properties	Rent deductions	Operating income applicable to corporate property	Other income	Gross corporate income	Deductions from Gross Income	
					Interest accrued on funded debt	Other interest deductions
D \$1,332,633 07	\$300,667 42	D \$1,032,300 49	\$7,349,917 00	\$5,657,617 11	\$1,461,739 84	\$175,766 39
1,341,376 90	\$477,130 21	1,364,246 09	330,747 87	1,694,994 56	275,000 00	104,633 95
606,324 30	\$35,567 48	675,626 82	92,063 40	667,709 22	956,750 00	\$323,562 91
225,117 19	\$348,191 35	D 124,074 16	178,084 02	58,959 56	177,750 00	\$25,317 65
8,180 95	\$52,681 05	D 44,500 10	13,659 78	D 30,810 37	59,750 00	24,489 17
19,354 80	\$3,300 00	D 16,064 80	94,031 61	100,886 11	62,500 00	26,312 88
156,235 53	\$340,546 86	D 182,333 33	11,349 70	D 170,983 63	40,800 00	\$18,991 61
D 21,883 54	2,075 96	D 23,959 50	692 32	D 23,267 18	40,800 00	\$18,936 58
1,455,972 76	1,567,212 33	D 111,239 57	8,060,646 86	7,949,305 68	3,034,282 84	917,633 09
D 83,700 90	66,732 66	D 155,433 56	342,561 80	187,123 94	780,443 05	133,532 33
7,210 68	2,450 00	7,210 68	4,606 41	11,817 09	70,905 15	70,905 15
4,249 93	2,450 00	1,709 93	1,005 96	2,804 89	10,639 78	10,639 78
D 1,001 21	360 00	D 1,361 21	4,306 31	2,947 10	30,763 91	30,763 91
D 2,577 11	1,700 00	D 4,277 11	3,125 87	D 1,151 24	1,765 44	1,765 44
D 80,818 61	71,248 66	D 162,061 87	356,608 36	309,847 08	790,443 06	237,606 80
104,829 70	(10)	104,829 70	19,311 17	124,140 87	158,900 00	21,937 66
95,285 05		95,285 05	701 60	95,986 65	50,000 00	6,543 33
43,875 09		43,875 09	990 02	44,865 11	75,000 00	7,914 39
\$1,619,143 90	\$1,638,454 99	D \$19,311 00	\$8,437,156 39	\$8,417,845 39	\$4,078,632 89	\$1,191,834 27
\$31,228 94	\$210 00	\$31,618 94	\$3,301 37	\$33,920 31		\$314,787 89
D 147,256 31	210 00	D 147,466 31				
229,085 25		229,085 25				
329,284 45	\$325 00	329,049 45	5,396 15	334,445 70	\$101,467 01	72,639 11
106,325 20	510 00	105,815 20				
223,561 35	325 00	223,236 35				
93,996 83		93,996 83	1,504 74	95,471 57	55,500 00	8,006 00
8,216 15		8,216 15				
85,750 68		85,750 68				
\$505,680 32	\$1,045 00	\$504,635 32	\$9,202 26	\$513,837 58	\$156,967 01	\$295,373 00
\$0,128,006 94	\$1,781,830 81	\$7,346,176 13	\$1,023,350 70	\$9,269,526 92	\$1,606,979 94	\$306,256 16
2,246,581 19	614,304 92	1,632,276 27	49,936 87	1,682,213 14	240,900 00	626,833 13
663,997 31	12,060 56	651,936 75	4,980 24	656,916 99	128,424 83	178,174 16
18,038,626 44	\$2,408,196 29	\$2,630,389 18	1,978,267 90	11,608,667 08	\$2,096,304 77	1,113,263 44

⁶ Composed of \$132,258.20 for use of distributing system charged by Central Union, and \$208.10 for plant capacity of Central Union, the element thereof representing expenses and taxes being properly chargeable to operating expenses.

⁷ Tax accruals includes interest on unpaid taxes \$233.71, which should have been charged to "Miscellaneous income deductions."

⁸ The above companies have not complied in all respects with the provisions of the Uniform System of Accounts requiring a separation between Taxes assignable to operations and Taxes assignable to non-operating revenues, particularly in the case of taxes on revenue and income; the result is an understatement of income from gas operations.

⁹ The Flatbush Gas, belonging to the Brooklyn Union system, is here grouped with the gas-electrical companies.

¹⁰ The Kings County Lighting has erroneously charged \$3,752 to operating expenses, which amount should have been charged to rent deductions.

¹¹ Includes federal income and state gross earnings taxes on non-operating income, properly chargeable to non-operating revenue deductions.

¹² The N. Y. Edison includes \$47,656 rent for lease of electric plant.

¹³ Purchase of 5,354 kw.hrs., \$138.91, from the N. Y. & Queens, is here credited to revenue instead of being charged to expense.

TABLE XXXVII. Income (and

COMPANY	Operating revenue (gross)	Operating expenses (gross)	Uncollectible revenue	Tax accruals
OPERATING ELECTRICAL COMPANIES—Cont'd				
Brooklyn Edison	\$10,709,234 12	\$6,330,760 53	\$36,445 52 ¹⁴	\$1,140,749 50
Richmond Light & R. R.	889,015 63	484,304 62	9,652 07	34,712 39
Total	\$50,482,547 23	\$30,088,377 32	\$36,636 63	\$4,696,332 31
Total, operating light and power companies ..	\$108,732,576 56	\$81,840,114 22	\$252,562 97	\$8,903,864 09
CONDUIT COMPANIES				
Consolidated Tel. & El. Subway	\$2,023,250 34	\$279,583 38		\$344,394 67
Empire City Subway	1,802,173 88	489,371 67		339,000 00
Total	\$3,825,424 22	\$769,255 05		\$683,394 67
NON-OPERATING COMPANIES				
Amsterdam Electric L., H. & P.				(^m)
Brush Electric Illg.				(ⁿ)
Total				
Grand total	\$112,558,000 78	\$82,609,369 27	\$252,562 97	\$9,587,258 76

¹⁴ Includes federal tax on bondholders' income, reported as normal tax, \$9,000, which amount should have been charged to Other compulsory deductions from income.

¹⁵ Includes deficit from railroad department, \$52,761.76.

surplus) statements, 1919 — Continued

Operating income applicable to corporate and leased properties	Rent deductions	Operating income applicable to corporate property	Other income	Gross corporate income	Deductions from Gross Income	
					Interest accrued on funded debt	Other interest deductions
\$3,211,278 78		\$3,211,278 78	\$139,733 25	\$3,351,012 03	\$954,791 34	\$83,199 75
361,346 75	\$37 70	361,309 05	¹⁶ D 25,345 70	335,963 35	88,000 00	88,335 80
\$15,611,210 97	\$3,406,233 99	\$13,202,976 98	\$2,082,655 45	\$15,295,632 43	\$3,109,096 11	\$1,239,798 99
\$17,736,035 28	\$4,047,733 98	\$13,688,301 30	\$10,539,014 10	\$24,227,315 40	\$7,344,696 01	\$2,747,006 36
\$1,396,972 20		\$1,396,972 20	\$9,411 64	\$1,406,383 93	\$176,100 00	\$1,153,325 18
972,802 21	\$1,793 00	972,008 22	30,687 23	1,002,695 45	577,030 00	.....
\$3,372,774 50	\$1,793 00	\$2,370,980 51	\$40,098 87	\$2,411,079 38	\$753,120 00	\$1,153,325 18
.....		.....	¹⁶ D \$2,667 32	D \$2,667 32	\$15,000 00	\$4,634 81
.....		.....	35,292 12	35,292 12	16,500 00	3,111 63
.....		.....	\$32,624 80	\$32,624 80	\$31,500 00	\$7,748 44
\$33,106,899 78	\$4,040,527 97	\$16,059,281 81	\$10,611,737 77	\$26,671,019 58	\$8,129,316 01	\$3,908,077 88

¹⁶ In computing "other income," taxes paid are included in Deductions from revenue from other operations.

¹⁷ For taxes paid, part of which presumably applies to property held by lessee, see abstracts of returns of this company.

TABLE XXXVII. Income (and

COMPANY	DEDUCTIONS FROM GROSS INCOME— <i>Concluded</i>			Net corporate income
	Amortisation of debt discount and expense	Other compulsory deductions from income	Total deductions	
GAS COMPANIES				
<i>Consolidated system</i>				
Consolidated Gas.....	\$2,383 92		\$1,639,890 15	\$4,017,736 96
Astoria L., H. & P.....			379,533 95	1,315,460 61
New Amsterdam Gas.....		\$6,850 75	1,487,302 06	D 819,493 44
Central Union Gas.....		2,565 50	305,633 15	D 151,673 29
Standard Gas Light.....			84,239 17	D 115,049 54
N. Y. Mutual Gas Light.....			26,312 53	73,773 28
Northern Union Gas.....		974 50	82,466 11	D 253,449 74
N. Y. & Queens Gas.....		443 25	60,071 83	D 83,339 01
Total.....	2,383 92	10,845 00	3,966,349 85	3,683,955 83
<i>Brooklyn Union system¹</i>				
Brooklyn Union Gas.....			893,975 57	D 706,847 33
Newtown Gas.....			70,905 15	D 59,088 06
Woodhaven Gas Light.....			10,639 78	D 7,833 89
Jamaica Gas Light.....			20,782 91	D 17,815 81
Richmond Hill & C. C. Gas.....			1,765 44	D 2,916 68
Total.....			998,048 85	D 794,501 77
<i>Other gas companies</i>				
Kings County Lighting.....	747 92	4,827 68	186,413 26	* D 63,273 39
Brooklyn Borough Gas.....	2,057 16	* 173,497 71	232,098 20	D 136,111 55
N. Y. & Richmond Gas.....	323 28		83,237 67	D 38,372 56
Total, gas companies.....	\$5,512 28	\$189,168 39	\$5,465,147 83	\$3,953,697 56
GAS-ELECTRICAL COMPANIES				
Flatbush Gas ²			\$214,727 89	D \$130,807 56
Queens Borough G. & E.....		\$674 50	174,780 62	159,665 06
Bronx Gas & Electric.....	\$14,386 30	550 00	78,442 30	17,029 27
Total.....	\$14,386 30	\$1,224 50	\$467,950 81	\$45,896 77
OPERATING ELECTRICAL COMPANIES				
New York Edison.....	* Cr \$5,661 00	* \$23,814 50	\$2,023,339 60	\$7,246,127 32
United Electric L. & P.....			867,733 13	814,480 01
N. Y. & Queens Elect. L. & P.....		1,298 50	307,897 48	346,019 51
Total, Consolidated system.....	Cr 5,661 00	\$5,115 00	\$1,199,080 21	\$1,409,636 84
Brooklyn Edison.....	45,457 56	(*)	1,088,448 65	2,363,563 38
Richmond Light & R. R.....		1,196 40	147,532 20	188,431 15
Total.....	\$39,796 56	\$26,309 40	\$4,435,001 06	\$10,890,631 37
Total, operating light and power companies.....	\$59,695 14	\$216,702 29	\$10,368,099 70	\$13,350,215 70
CONDUIT COMPANIES				
Consolidated Tel. & El. Subway.....			\$1,329,425 18	\$78,956 75
Empire City Subway.....			577,020 00	425,675 45
Total.....			\$1,906,445 18	\$504,634 20
NON-OPERATING COMPANIES				
Amsterdam Elect. L., H. & P.....			\$19,634 81	D \$32,302 13
Brush Electric Illg.....			19,611 63	15,080 49
Total.....			\$39,246 44	D \$6,621 64
Grand total.....	\$59,695 14	\$216,702 29	\$12,313,791 32	\$14,367,228 26

¹ Includes donations to various charities and appropriations to employees.² See note 5 on first double page of this table.³ See note 9 on first double page of this table.⁴ Overstated by \$183,946.95, representing the difference between the statutory rate for gas of 80 cents per M cu.ft. and the rate of 95 cents charged by the company. This amount should have been deducted from income and set up as a reserve.⁵ Includes \$173,040.21, representing the difference between the statutory rate of 80 cents per M cu.ft. of gas sold and the rate of \$1.10 charged by the company and carried in reserve.⁶ Amortisation of franchise.

surplus) statements, 1919 — Concluded

CORPORATE SURPLUS OR DEFICIT ACCOUNT

Balance at beginning of year	Dividends	Contingency reserves	Other appropriations ¹	Net of other surplus debits and credits	Balance at end of 1919
\$18,689,128 53	\$7,021,796 25			Cr \$199,093 14	\$15,864,152 38
4,751,180 33	600,000 00			Dr 117 04	5,436,463 90
D 4,395,202 02				Cr 28,314 02	D 4,186,381 44
4,956,750 26				Cr 57,553 91	4,872,530 53
826,383 67				Cr 216 65	411,017 48
744,902 57	306,873 00			Cr 698 08	512,500 83
803,198 93				Cr 42,810 89	592,560 08
122,703 65				Dr 2,890 12	36,474 52
26,178,836 86	7,828,669 25			Cr 326,246 25	22,569,418 67
4,795,513 54	810,000 00		\$492 79	Cr 174,974 51	3,453,147 63
696,802 00			30 00	Dr 19,897 73	807,796 81
211,576 85				Dr 981 68	303,761 28
179,246 86				Dr 732 30	160,668 75
106,104 16				Dr 2,564 54	100,622 94
5,979,244 01	810,000 00		522 79	Cr 160,768 28	4,534,987 71
654,679 97		\$25,744 92	137 64	Cr 29,760 19	587,285 21
D 212,218 77			* 29,975 10	Cr 216 05	D 378,069 37
322,348 06			4,947 74	Dr 554 37	278,473 41
\$32,922,939 15	\$8,738,669 25	\$25,744 92	\$35,563 27	Cr \$496,436 36	\$27,572,075 63
D \$614,381 57			\$62 00	Dr \$9,236 91	D \$754,488 06
101,829 66	\$130,000 00		384 50	Dr 261 06	130,549 20
41,323 50				Cr 2,422 53	60,775 30
D \$471,228 39	\$130,000 00		\$446 50	Dr \$7,075 44	D \$562,863 56
\$36,925,824 12	\$4,616,178 00			Dr \$18,470 70	\$39,537,312 74
2,451,780 95					3,246,260 96
1,551,028 06	50,000 00			Cr 7,678 44	1,887,726 00
40,635,653 18	4,686,178 00			Dr 10,799 26	44,671,499 70
3,365,226 03	1,381,650 00	\$456,149 68	\$117,889 10	Dr 42,218 63	* 3,629,881 00
D 271,622 17			893 72	Cr 1,546 56	D 82,239 18
\$44,032,034 98	\$6,047,828 00	\$456,149 68	\$118,282 82	Dr \$51,464 33	\$48,218,941 52
\$76,483,745 74	\$14,916,497 25	\$481,894 80	\$154,312 59	Cr \$437,896 59	\$75,228,153 59
\$677,871 95					\$756,830 70
D 13,818 46	\$427,020 00		\$2,246 05	Cr \$15,913 25	D 1,495 81
\$664,053 49	\$427,020 00		\$2,246 05	Cr \$15,913 25	\$755,334 89
D \$1,156,566 19					D \$1,178,868 22
D 186,790 56					D 171,080 06
D \$1,343,326 74					D \$1,349,948 38
\$75,804,472 49	\$15,343,517 25	\$481,894 80	\$156,558 64	Cr \$453,809 84	\$74,633,540 10

¹ Amortisation of premium on debt.² See note 11 on first double page of this table.³ See note 14 on preceding double page.

⁴ Difference of \$230,830 from surplus on balance sheet (Table XXXVIII), due to exclusion here of two corrections of Brooklyn Edison, (1) a deduction of \$54,960 representing the difference between book value, \$796,960, and par value, \$742,000, of reacquired bonds; and (2) a deduction of \$175,870, representing the difference between \$5,000,000 par value, and \$5,175,870 book value, of capital stock of Edison Elect. Illg. of Brooklyn, erroneously charged to fixed capital.

TABLE XXXVIII. BALANCE SHEETS, BY COMPANY

ITEM	CONSOLIDATED	
	Gas companies	Electrical companies
FLOATING CAPITAL		
Cash	\$3,619,741 40	\$3,949,101 19
Bills receivable, due on demand		
Bills receivable, time	16,000 00	23,666 52
Accounts receivable from City of New York	64,123 73	753,415 37
Consumers' accounts receivable	1,184,830 39	3,061,256 11
Current accounts receivable from associated companies	1,919,489 24	1,306,326 71
Other accounts receivable	1,304,470 87	570,015 16
Interest and dividends receivable	1,703,101 24	889,846 45
Other current assets	235,049 03	251,300 00
Total, current assets	10,048,794 90	9,789,327 61
Special deposits for coupons and other charges	3,425 00	123,860 00
Other special deposits	103,033 75	2,554,995 63
Prepayments	2,016 00	9,665 57
Materials and supplies	3,812,907 39	4,108,645 62
Total, floating capital	\$13,968,177 04	\$16,578,894 33
MISCELLANEOUS INVESTMENTS		
Stocks of associated companies	\$79,744,129 37	\$3,342,419 40
Funded debt of associated companies	9,823,449 02	4,856 25
Advances to associated companies	1,646,010 06	19,308,743 25
Other investment securities	5,692,068 01	5,986,634 42
Real estate and other miscellaneous investments	1,753,925 49	1,219,466 56
Total, miscellaneous investments	\$98,659,611 95	\$28,762,106 90
FIXED CAPITAL		
Fixed Capital, Dec. 31, 1908 — electric		\$113,306,121 29
Fixed Capital, Dec. 31, 1908 — gas	\$118,924,384 86	
Fixed Capital, Dec. 31, 1908 — other departments		
Total, Fixed Capital, Dec. 31, 1908	118,924,384 86	113,306,121 29
Fixed capital installed since 1908 — electric		50,325,628 41
Fixed capital installed since 1908 — gas	33,312,022 06	
Fixed capital installed since 1908 — other (incl. general)		31,091 38
Total, fixed capital installed since 1908	33,312,022 06	50,356,719 79
Total fixed capital — gross investment	\$152,236,407 52	\$172,562,841 08
Accrued amortisation of capital — Cr. ¹	26,074,224 03	30,174,056 69
Total fixed capital — net investment	\$126,162,183 49	\$142,388,782 39
MISCELLANEOUS TEMPORARY DEBITS		
Temporary advances to associated companies	\$28,326,166 70	\$1,050,000 00
Unamortised debt discount and expense	198 66	
Construction work in progress		1,780,003 17
Other suspense	549,663 97	214,354 66
Total, unadjusted debits	\$28,876,028 33	\$3,034,357 83
Grand total	\$267,666,000 81	\$190,754,143 45

NOTE.— The original assets of the nominally existing East River Gas Company are represented by outstanding bonds treated as obligations of the New Amsterdam Gas, and by East River Gas stock held in the construction account of the New Amsterdam Gas. The original assets of the Equity Gas Company are represented by securities in the investment account of the Brooklyn Union Gas. For details of individual companies, see abstracts of companies' returns.

¹ U. S. Liberty Loan bonds purchased on account of employees, \$228,900; U. S. Government light oil recovery plant (N. Y. Mutual Gas Co.), \$6,149.03.

² U. S. Liberty Loan bonds purchased on account of employees.

³ The New York Edison includes among investments, \$137,347.79 cost of stock of its constituent, Edison Electric Illg. Co. of N. Y., of a par value of \$29,354; the cost of the stock is here deducted

GROUPS, AS OF DECEMBER 31, 1919: (A) Assets side

SYSTEM			BROOKLYN UNION SYSTEM		
Conduit company (Con. Tel. & El. Subway)	Lessor company (Brush Elec. Illg.)	Total	Gas companies	Gas-Electrical company (Flatbush Gas)	Total
\$31,678 96	\$29,638 01	\$6,630,159 56	\$2,108,850 63	\$54,057 71	\$2,162,908 34
		49,666 52			
		816,538 10	73,038 38	41,084 21	114,120 59
		4,236,076 50	832,700 19	86,575 22	919,275 41
127,972 28	4,721 37	3,357,509 60	51,159 06	138 50	51,297 56
19,934 16		1,894,420 19	130,896 06	32,992 34	163,888 40
429 77		2,573,377 46	6,330 08	185 94	6,516 02
		486,249 03	319 00		319 00
180,015 17	\$4,369 38	\$0,045,896 96	\$,803,891 40	\$15,035 92	\$,418,326 32
2,000 00		128,285 00	20,145 00		20,145 00
		2,658,029 38	108,087 65	21,126 88	129,214 53
	120 00	11,801 57	36,814 25	8,047 73	44,861 98
164,669 52		8,086,122 53	1,988,114 30	238,575 66	2,226,689 96
\$346,684 69	\$34,479 38	\$30,928,235 44	\$5,356,452 60	\$482,784 19	\$5,839,236 79
		\$82,086,548 77	\$942,596 00		\$942,596 00
		9,828,305 27	250,000 00		250,000 00
		20,854,752 31			
\$52,515 63		11,731,238 06	884,050 00		884,050 00
	\$5,752 21	2,979,144 28			
\$52,515 63	\$5,752 21	\$127,479,988 69	\$2,076,646 00		\$2,076,646 00
\$13,794,803 77	\$1,311,164 52	\$128,312,089 58		\$501,128 57	\$501,128 57
		118,924,384 86	\$36,492,705 90	706,943 52	37,199,649 42
13,794,803 77	1,311,164 52	\$47,836,474 44	\$6,492,705 90	1,880,800 00	\$7,700,777 19
13,054,919 00	8,238 39	72,388,835 80		1,695,270 24	1,695,270 24
		33,312,022 66	11,435,608 50	1,280,587 92	12,716,196 42
		31,091 38		98,635 28	98,635 28
13,054,919 00	8,238 39	106,731,949 84	11,435,608 50	\$,074,493 44	14,510,101 94
\$26,849,722 77	\$1,319,452 91	\$352,968,424 28	\$47,928,314 40	\$4,282,565 53	\$52,210,879 93
1,001,571 68	198,251 77	57,448,106 17	14,164,820 96	1,245,057 82	15,409,878 78
\$26,848,151 09	\$1,121,201 14	\$296,520,318 11	\$33,763,493 44	\$3,037,507 71	\$36,801,001 15
		\$29,376,166 70	\$4,764,109 69		\$4,764,109 69
		198 66			
		1,760,003 17			
\$21,530 34		785,547 97	973,418 72		973,418 72
\$21,530 34		\$31,921,916 50	\$5,737,528 41		\$5,737,528 41
\$26,268,881 75	\$1,161,432 73	\$485,850,458 74	\$46,934,120 45	\$3,520,291 90	\$50,454,412 35

from investments and its par value from the stock liability; the difference, \$107,993.70, is transferred to suspense.

The accrued amortization (depreciation) has, in a few instances, been determined or approved by this Commission. The amounts here tabulated represent, in addition to the balances accumulated in the prescribed account, those balances which various companies show on the liabilities side of the balance sheet under "Accrued amortization of capital." Renewals and replacements — plant withdrawn from service. "Contingency," etc., which together are similar in character (although apparently more comprehensive than the prescribed reserve with its prescribed elements) and which also contain accumulations made through the prescribed accounts in former years. For information as to an individual company's present procedure, see *Depreciation* in that company's abstract.

TABLE XXXVIII. Balance sheets, by company groups, as

ITEM	BROOKLYN EDISON SYSTEM		
	Brooklyn Edison	Lessor company (Amsterdam E. L., H. & P.)	Total
FLOATING CAPITAL			
Cash.....	\$228,179 38	\$72 54	\$228,251 92
Bills receivable, due on demand.....			
Bills receivable, time.....	271 12		271 12
Accounts receivable from City of New York.....	306,817 09		306,817 09
Consumers' accounts receivable.....	1,260,597 18		1,260,597 18
Current accounts receivable from associated companies.....			
Other accounts receivable.....	660 11		660 11
Interest and dividends receivable.....	22,031 05		22,031 05
Other current assets.....	143,000 00		43,000 00
Total, current assets.....	1,861,555 83	72 54	1,861,628 47
Special deposits for coupons and other charges.....	240,844 40		240,844 40
Other special deposits.....	309,734 12		309,734 12
Prepayments.....	3,527 32		3,527 32
Materials and supplies.....	1,457,699 83		1,457,699 83
Total, floating capital.....	\$3,873,331 60	\$72 54	\$3,873,404 14
MISCELLANEOUS INVESTMENTS			
Stocks of associated companies.....	\$125 00		\$125 00
Funded debt of associated companies.....	411,148 43		411,148 43
Advances to associated companies.....	\$82,441 44		82,441 44
Other investment securities.....	217,350 00		217,350 00
Real estate and other miscellaneous investments.....	578,924 82		578,924 82
Total, miscellaneous investments.....	\$1,289,989 69		\$1,289,989 69
FIXED CAPITAL			
Fixed Capital, Dec. 31, 1908 — electric.....	\$17,867,800 31	\$38,417 90	\$17,906,018 21
Fixed Capital, Dec. 31, 1908 — gas.....			
Fixed Capital, Dec. 31, 1908 — other departments.....			
Total, Fixed Capital, Dec. 31, 1908.....	17,867,800 31	38,417 90	17,906,018 21
Fixed capital installed since 1908 — electric.....	24,738,311 25		24,738,311 25
Fixed capital installed since 1908 — gas.....			
Fixed capital installed since 1908 — other (incl. general).....	37,318 88		37,318 88
Total, fixed capital installed since 1908.....	24,775,630 11		24,775,630 11
Total fixed capital — gross investment.....	\$42,643,230 42	\$38,417 90	\$42,681,648 32
Accrued amortisation of capital — Cr. ¹	5,982,375 66		5,982,375 66
Total fixed capital — net investment.....	\$36,660,854 76	\$38,417 90	\$36,699,272 66
MISCELLANEOUS TEMPORARY DEBITS			
Temporary advances to associated companies.....	\$3,367 32		\$3,367 32
Unamortised debt discount and expense.....	1,110,496 06		1,110,496 06
Construction work in progress.....			
Other suspense.....	315,398 28		315,398 28
Total, unadjusted debits.....	\$1,429,251 66		\$1,429,251 66
Grand total.....	\$43,253,427 71	\$38,490 44	\$43,291,918 15

¹ "Securities deposited with State Industrial Commission to guarantee payment to employees as provided by State Workmen's Compensation Law."

² Represents stock of State Electric L. & P. Co. of par value of \$18,500, included by respondent in Funded debt of associated companies.

³ Includes \$525 coupons of Amsterdam Electric L., H. & P. transferred from Funded debt of associated companies.

of December 31, 1919: (A) Assets side — Concluded

OTHER COMPANIES					Grand total
Gas	Gas-Electrical	Richmond Light & R. R.	Empire City Subway	Total	
\$106,663 81	\$66,805 75	\$6,096 60	\$319,730 18	\$499,296 40	\$9,520,616 22
1,535 87	2,500 00			4,035 87	53,973 51
50,470 85	72,344 79	116,325 57		239,141 21	1,476,616 99
227,033 41	171,246 03	107,107 04	1,930,908 79	2,436,295 27	8,852,244 36
		146,223 27		146,223 27	3,555,030 43
29,783 58	32,433 09	9,428 66	197,771 32	269,416 65	2,328,385 35
	348 20			348 20	2,602,272 73
					529,568 03
415,487 52	345,677 86	385,181 23	2,448,410 26	3,594,766 87	28,918,707 68
75,700 00	71,687 50	47,000 00		194,387 50	583,661 90
37,607 40	11,243 03		2,000 00	50,850 43	3,147,828 46
6,078 38	7,867 85	34,948 16	333 34	49,227 73	109,438 60
308,374 07	290,371 19	449,635 51	62,375 86	1,110,766 63	12,881,218 95
\$943,247 37	\$726,847 43	\$916,764 90	\$2,513,119 46	\$4,999,979 16	\$45,640,855 53
		\$227,500 00		\$227,500 00	\$83,256,769 77
		75,000 00		75,000 00	10,564,453 70
					20,937,193 75
\$5,000 00	\$49,431 25	12,000 00	\$23,972 15	90,403 40	12,923,041 46
	20,659 35			20,659 35	3,578,728 45
\$5,000 00	\$70,090 60	\$314,500 00	\$23,972 15	\$413,562 75	\$131,260,187 13
\$7,804,506 38	\$4,702,503 13	\$1,660,727 71	\$10,995,189 38	\$27,462,050 15	\$330,305,320 79
7,804,506 38	4,702,503 13	2,299,123 55	10,995,189 38	27,462,050 15	330,305,320 79
	1,410,046 79	3,958,851 86	5,922,522 79	8,552,962 21	107,375,379 50
3,867,954 79	1,385,209 74			5,253,164 53	51,281,383 61
	120,130 66	327,058 26		447,188 92	614,234 44
3,867,954 79	2,915,387 19	1,647,450 89	6,982,622 79	14,253,315 66	159,870,897 55
\$11,672,461 17	\$7,617,890 32	\$5,507,302 15	\$16,917,712 17	\$41,715,365 81	\$489,576,318 34
793,886 95	909,567 08	416,229 56	1,955,634 28	4,075,317 87	82,915,678 48
\$10,878,574 22	\$6,708,323 24	\$5,091,072 59	\$14,962,077 89	\$37,640,047 94	\$406,690,639 86
					\$34,143,643 71
\$61,470 48	\$105,630 00			\$167,100 48	1,277,785 20
165,994 16	33,498 20	\$140,726 12		340,218 48	2,100,221 65
179,469 69	1,442 15	35,028 55	\$40,497 75	256,438 14	2,330,803 11
\$406,934 33	\$140,570 35	\$175,754 67	\$40,497 75	\$763,757 10	\$39,852,453 67
\$12,133,755 92	\$7,645,831 62	\$6,498,092 16	\$17,539,667 25	\$43,817,346 95	\$623,414,136 19

⁴ Includes fixed capital in departments other than gas or electric, excluded from Table XXXIX as follows: For district steam heating, N. Y. Edison, \$31,091.38, and Brooklyn Edison, \$37,318.86; for railroad department of Richmond Light & R. R., \$2,626,181.81.

⁵ See note 4 on page 1 of this table.

⁶ Excludes \$175,870, which represents the difference between \$5,000,000 par value, and \$5,175,870 book value, of capital stock of Edison Elect. Illg. of Bklyn., erroneously charged to fixed capita.

TABLE XXXVIII. Balance sheets, by company groups

ITEM	CONSOLIDATED	
	Gas Companies	Electrical companies
UNFUNDED DEBT		
Taxes accrued.....	\$3,876,537 98	\$1,736,278 99
Receiver's certificates.....		
Judgments unpaid.....	78,000 00	639,011 74
Matured funded debt unpaid.....	1,290,000 00	1,613,479 67
Bills payable, due on demand.....	3,550,000 00	
Bills payable, due on time.....	2,122,006 09	1,134,963 90
Consumers' deposits.....	4,337,106 68	1,289,083 37
Accounts payable to associated companies.....	2,537,732 87	1,038,896 33
Miscellaneous accounts payable.....	136,610 20	
Dividends declared.....	410,965 33	1,790,803 03
Interest accrued on funded debt.....	918,579 59	389,564 10
Interest accrued on unfunded debt.....		3,971 37
Rent accrued for lease of plant.....		166,064 65
Other rents accrued.....	115,310 91	161,447 64
Employees' Liberty Bond payments.....	238,424 40	205,830 04
Other unfunded debt.....		
Total, unfunded debt.....	\$19,611,274 05	\$9,528,193 43
LONG-TERM DEBT		
Mortgage bonds.....	\$30,896,000 00	\$45,944,000 00
Collateral trust bonds.....		
Miscellaneous funded debt.....	24,333,247 50	261,000 00
Receipts outstanding for funded debt.....		
Total, funded debt.....	\$55,229,247 50	\$46,205,000 00
Owing to lessee company for betterments.....		
Construction advances owing to associated companies.....	5,171,166 70	15,725,000 00
Total, funded and other long-term debt.....	\$60,400,414 20	\$61,930,000 00
RESERVES		
Premiums on stocks and other permanent reserves.....	¹ \$13,918,878 23	\$163,663 75
Unamortised premium on debt.....		
Sinking fund and other contractual reserves.....	1,580,196 44	266,247 80
Casualties and insurance reserves.....		
Commercial metered lighting and prepaid gas in suspense.....	120,000 00	
Extension reserve account.....	² \$1,819 22	³ 1,135,606 03
Other optional reserves, including suspense credit balances.....		
Accrued amortisation of capital ⁴	[969,916 59]	[2,833,831 37]
Renewals and replacements — plant withdrawn from service ⁴	[25,114,307 44]	[27,350,227 23]
Contingency ⁴		
Total, reserves.....	\$15,670,893 89	\$1,596,549 88
CAPITAL STOCK		
Preferred stock.....	\$13,293,600 00	\$2,892,236 03
Common stock.....	136,130,400 00	70,863,845 71
Installments paid in on subscriptions for stocks.....		
Stock liability for conversion.....		17 00
Total, stock.....	\$149,424,000 00	\$73,756,100 74
Total liabilities, stock, etc.....	\$245,106,582 14	\$146,063,843 75
Corporate surplus or (D) deficit.....	22,550,418 67	44,671,290 70
Grand total.....	\$267,656,000 81	\$190,735,134 45

¹ Premiums on stock only.² Includes amounts reported as "Special surplus"—Standard Gas, \$23,000; New York Mutual, \$26,900.

as of December 31, 1919: (B) Liabilities side

SYSTEM			BROOKLYN UNION SYSTEM		
Conduit company Con. Tel. & El. Subway)	Lessor company (Brush Elec. Illg.)	Total	Gas companies	Gas-Electrical company (Flatbush Gas)	Total
\$1,406 25	\$2,085 58	\$5,606,908 80	\$1,171,480 63	\$151,580 48	\$1,323,040 11
.....	278,000 00	992,011 74	.....	.....	.....
1,000,000 00	.....	3,302,479 67	400,000 00	.....	400,000 00
.....	75 00	3,550,000 00	.....	.....	.....
17,847 98	50,000 00	3,257,033 69	1,322,238 66	148,300 25	1,470,547 91
52,784 12	.....	5,604,038 03	1,206,565 39	3,518,841 86	4,815,407 25
.....	.....	3,629,213 32	990,541 97	53,082 29	1,043,624 26
102,725 00	.....	136,610 20	.....	.....	615 00
586,010 45	.....	2,304,468 26	170,846 65	.....	170,846 65
.....	.....	1,873,154 14	483,631 74	28,858 35	512,490 09
.....	.....	3,071 37	.....	.....	.....
.....	.....	164,084 65	.....	.....	.....
.....	.....	276,758 55	.....	.....	.....
11,348 27	.....	455,580 71	48,809 79	5,432 84	54,242 33
\$1,781,119 07	\$327,760 58	\$31,248,347 13	\$5,884,708 83	\$3,906,113 77	\$9,790,822 60
\$2,985,000 00	.....	\$79,075,000 00	\$15,000,000 00	.....	\$15,000,000 00
.....	.....	24,614,247 50	2,000,000 00	.....	2,000,000 00
\$1,884,000 00	.....	108,689,847 50	17,000,000 00	.....	17,000,000 00
18,919,000 00	.....	39,815,166 70	.....	.....	.....
\$21,854,000 00	.....	\$143,504,414 20	\$17,000,000 00	.....	\$17,000,000 00
.....	.....	\$13,918,878 23	.....	.....	.....
.....	.....	163,663 75	.....	.....	.....
.....	\$5,752 21	1,846,196 45	\$418,249 47	\$168,666 19	\$586,915 66
.....	.....	120,000 00	576,174 44	.....	576,174 44
\$1,931 98	.....	1,189,350 23	.....	.....	.....
.....	.....	[3,783,747 96]	[769,883 92]	[159,604 37]	[929,488 29]
[1,001,571 68]	[198,251 77]	[53,664,358 21]	[13,304,937 04]	[1,085,453 45]	[14,480,390 49]
\$1,931 98	\$5,752 21	\$17,238,127 66	\$904,423 91	\$168,666 19	\$1,163,090 10
\$1,875,000 00	\$999,000 00	\$16,185,838 03	\$18,530,000 00	\$200,000 00	\$18,730,000 00
.....	.....	209,357,245 71	.....	.....	.....
.....	.....	17 00	.....	.....	.....
\$1,875,000 00	\$999,000 00	\$226,043,100 74	\$18,530,000 00	\$200,000 00	\$18,730,000 00
\$25,512,051 05	\$1,332,512 79	\$418,033,989 73	\$42,400,132 74	\$4,274,779 96	\$46,683,912 70
756,520 70	D 171,080 06	67,816,469 01	4,524,987 71	D 754,488 06	3,770,499 65
\$26,268,881 75	\$1,161,432 73	\$185,850,458 74	\$46,934,120 45	\$3,520,291 90	\$50,454,412 35

* Includes amounts reported as "Special surplus"—New York Edison, \$9,500; United Electric, \$18,750.

* See note 4 on first double page of this table.

TABLE XXXVIII. Balance sheets, by company groups.

ITEM	BROOKLYN EDISON SYSTEM		
	Brooklyn Edison	Lessor companies (Amsterdam E. L. H. & P.)	Total
UNFUNDED DEBT			
Taxes accrued	\$784,033 04		\$784,033 04
Receiver's certificates			
Judgments unpaid			
Matured funded debt unpaid			
Bills payable, due on demand	200,000 00		200,000 00
Bills payable, due on time	106,000 00		106,000 00
Consumers' deposits	701,796 06		701,796 06
Accounts payable to associated companies		\$85,283 76	85,283 76
Miscellaneous accounts payable	352,896 71		352,896 71
Dividends declared	2,682 00		2,682 00
Interest accrued on funded debt	383,808 41	332,075 00	715,883 41
Interest accrued on unfunded debt	81,703 57		81,703 57
Rent accrued for lease of plant			
Other rents accrued			
Employees' Liberty Bond payments			
Other unfunded debt	56,768 16		56,768 16
Total, unfunded debt	\$2,609,157 95	\$417,358 76	\$3,086,516 71
LONG-TERM DEBT			
Mortgage bonds	\$16,709,000 00	\$300,000 00	\$17,009,000 00
Collateral trust bonds			
Miscellaneous funded debt	1,693,700 00		1,693,700 00
Receipts outstanding for funded debt			
Total, funded debt	18,402,700 00	300,000 00	18,702,700 00
Owing to lessee company for betterments			
Construction advances owing to associated companies			
Total, funded and other long-term debt	\$18,402,700 00	\$300,000 00	\$18,702,700 00
RESERVES			
Premiums on stocks and other permanent reserves	\$10,542 00		\$10,542 00
Unamortized premium on debt			
Sinking fund and other contractual reserves			
Casualties and insurance reserve	680,474 51		680,474 51
Commercial metered lighting and prepaid gas in suspense			
Extension reserve account			
Other optional reserves, including suspense credit balances	785,202 25		785,202 25
Accrued amortization of capital ¹			
Renewals and replacements—plant withdrawn from service ¹	[4,160,727 13]		[4,160,727 13]
Contingency ¹	[1,821,648 53]		[1,821,648 53]
Total, reserves	\$1,476,218 76		\$1,476,218 76
CAPITAL STOCK			
Preferred stock			
Common stock	\$17,306,300 00	\$500,000 00	\$17,806,300 00
Installments paid in on subscriptions for stocks			
Stock liability for conversion			
Total, stock	\$17,306,300 00	\$500,000 00	\$17,806,300 00
Total liabilities, stock, etc.	\$39,854,376 71	\$1,217,358 76	\$41,071,735 47
Corporate surplus or (D) deficit	\$3,399,051 00	D 1,178,868 32	2,220,182 68
Grand total	\$43,253,427 71	\$38,490 44	\$43,291,918 15

¹ See note 4 on first double page of this table.² See note 10 on third double page of Table XXXVII.

as of December 31, 1919: (B) Liabilities side — Concluded

OTHER COMPANIES					GRAND TOTAL
Gas	Gas-Electrical	Richmond Light & R. R.	Empire City Subway	Total	
\$318,588 05	\$35,433 51	\$103,480 80	\$40,067 92	\$497,568 28	\$8,211,559 23
.....	.....	15,200 12	.....	15,200 12	15,200 12
.....	15,500 00	.....	.....	15,500 00	1,007,511 74
145,000 00	985,000 00	610,893 51	.....	1,740,893 51	5,643,373 18
25,000 00	72,500 00	481,411 03	.....	578,911 03	4,234,911 03
362,251 68	179,221 46	46,595 40	.....	588,068 54	6,017,446 20
.....	.....	.....	.....	.....	10,594,739 04
234,031 99	113,384 96	168,256 62	74,602 30	590,256 87	5,615,090 16
15 00	30,174 00	.....	427,020 00	457,209 00	5,997,086 20
107,991 67	75,955 88	47,000 00	233,510 00	464,457 53	3,655,480 85
61,925 21	33,031 90	8,909 00	.....	103,866 11	2,571,213 91
.....	.....	.....	.....	.....	3,971 37
.....	.....	.....	.....	.....	166,084 66
40,494 82	7,317 52	18,232 64	6,962 84	73,007 82	276,758 55
.....	.....	.....	.....	.....	639,608 02
\$1,295,296 42	\$1,547,499 21	\$1,499,979 12	\$782,163 06	\$5,124,937 81	\$49,250,624 25
\$5,678,000 00	\$3,110,000 00	\$2,200,000 00	\$9,617,000 00	\$20,605,000 00	\$131,689,000 00
.....	32,100 00	.....	.....	32,100 00	28,340,047 50
5,678,000 00	3,142,100 00	2,200,000 00	9,617,000 00	20,637,100 00	180,089,047 50
.....	.....	.....	.....	.....	39,815,166 70
\$5,678,000 00	\$3,142,100 00	\$2,200,000 00	\$9,617,000 00	\$20,637,100 00	\$199,844,214 20
.....	.....	.....	.....	.....	\$13,929,420 23
.....	.....	.....	.....	.....	163,663 75
\$22,673 76	\$123,918 28	.....	.....	\$146,562 04	146,562 04
6,800 00	106,299 63	\$4,756 30	.....	117,855 93	3,231,442 55
.....	.....	.....	.....	.....	576,174 44
393,316 49	47,890 00	3,845 92	\$25,000 00	470,052 41	120,000 00
.....	[73,335 10]	.....	.....	[73,335 10]	2,444,613 89
[72,929 81]	.....	.....	.....	[72,929 81]	[1,002,823 39]
[167,171 09]	.....	.....	.....	[167,171 09]	[8,017,404 90]
.....	.....	.....	.....	.....	[70,133,568 32]
\$422,790 25	\$278,107 91	\$8,602 22	\$25,000 00	\$734,500 38	\$20,611,936 90
.....	.....	.....	.....	.....	\$16,185,838 03
\$4,250,000 00	\$2,486,500 00	\$2,871,750 00	\$7,117,000 00	\$16,725,250 00	263,118,795 71
.....	.....	.....	.....	.....	17 00
\$4,250,000 00	\$2,486,500 00	\$2,871,750 00	\$7,117,000 00	\$16,725,250 00	\$279,304,650 74
\$11,646,086 67	\$7,454,207 12	\$6,580,331 34	\$17,541,163 06	\$43,221,788 19	\$549,011,426 09
487,669 25	191,624 50	D 82,239 18	D 1,495 81	595,558 76	74,402,710 10
\$12,133,755 92	\$7,645,831 62	\$6,498,092 16	\$17,539,667 25	\$43,817,346 95	\$623,414,136 19

TABLE XXXIX. FIXED GAS AND ELECTRIC CAPITAL

NOTE.— This table is designed to show the book cost of fixed assets (land, construction, equip operations. In the case of property installed since 1908, the book cost, if recorded in accordance Property installed prior to 1908 may have been recorded in terms of money cost or in terms of as accrued depreciation or expired capital outlay is recorded in other accounts.

COMPANY	Cost to Jan. 1, 1919	Installed in 1919 (Cash cost)	RETAINED
			" Fixed Capital Dec. 31, 1908 " (Book cost)
GAS SUPPLY			
<i>Consolidated system</i>			
Consolidated Gas.....	\$54,182,025 49	\$964,783 86	\$501,783 14
Astoria L., H. & P.....	15,242,633 57	309,870 41	7,105 13
New Amsterdam Gas.....	46,876,763 42	515,287 49	19,637 46
Central Union Gas.....	10,737,848 98	158,507 03	6,476 61
Standard Gas Light.....	18,469,897 91	90,203 96	89,167 66
N. Y. Mutual Gas Light.....	3,803,985 35	328,032 44	18,463 39
Northern Union Gas.....	4,344,871 39	95,488 97	116,427 87
N. Y. & Queens Gas.....	1,887,614 43	176,070 54	6,247 00
Total, Consolidated system.....	160,544,330 54	2,638,241 70	784,307 86
<i>Brooklyn Union system</i>			
Brooklyn Union Gas.....	43,095,327 98	658,554 91	47,773 39
Newtown Gas.....	2,390,630 20	57,823 66	24,206 03
Woodhaven Gas Light.....	884,067 88	39,508 47	3,438 10
Jamaica Gas Light.....	902,892 77	21,647 02	344 14
Richmond Hill & Q. C. Gas.....	423,681 94	9,933 00	2,348 56
Total, Brooklyn Union system.....	47,897,530 77	787,467 05	78,000 18
<i>Gas department of gas-electrical companies</i>			
Flatbush Gas ¹	1,983,661 08	54,530 70	565 62
Queens Borough G. & E. ²	2,992,610 49	27,458 91	806 83
Bronx Gas & Electric ³	900,106 11	8,818 47	210 11
Total, Gas dep'ts of gas-electrical companies.....	5,876,377 68	90,836 08	1,582 56
<i>Other gas companies</i>			
Kings County Lighting.....	6,046,699 21	210,048 30	2,682 86
Brooklyn Borough Gas.....	1,964,907 90	114,671 99	(7)
N. Y. & Richmond Gas.....	3,351,787 41	46,992 40	1,494 34
Total, other gas companies.....	11,363,394 52	371,712 69	4,177 80
Total, gas supply.....	\$216,061,333 51	\$3,688,256 52	\$848,067 54
ELECTRICAL SUPPLY (EXCL. CONDUIT AND NON-OPERATING COMPANIES.)			
<i>Consolidated system</i>			
New York Edison:			
Electrical.....	\$135,604,386 66	\$3,032,936 60	\$1,763,352 40
District steam heating ⁴	(38,069 99)	(61 98)	
United Electric L. & P.....	23,154,171 04	2,332,714 70	56,446 45
N. Y. & Queens Elect. L. & P.....	9,665,687 51	1,124,080 22	86,215 24
Total, Consolidated system ⁵	168,484,245 81	6,489,731 52	1,896,114 09
<i>Electrical departments of gas-electrical companies</i>			
Flatbush Gas ¹	2,063,028 23	207,505 33	2,271 14
Queens Borough G. & E. ²	2,922,981 90	58,780 30	85 40
Bronx Gas & Electric ³	705,164 79	19,846 08	3,407 85
Total, electrical depts. of gas-electrical cos.....	5,691,174 92	285,131 71	5,764 39

* Figures of "district steam heating" capital for New York Edison and Brooklyn Edison, Inc., are omitted from the totals.

¹ For explanation of items in this column see abstracts of companies' returns.

² Includes \$71,564.54 of betterments on leased property not chargeable to lessor.

³ Data for these companies include figures for general capital, apportioned equally between the gas and the electrical departments.

⁴ See note 6.

⁵ Includes \$50, which is one-half amount credited by retirement of wagon; the company's report does not specify the department in which it was used.

⁶ This company does not separate these accounts between the gas and electrical departments. The book cost of gas and electric capital combined was originally divided between the two depart-

(COST OF PLANT AND PROPERTY), 1919

ment, etc., having a service life expectancy of more than one year) used in gas and electric with Commission regulations effective January 1, 1909, represents the cash or money cost, securities issued or assumed. In neither case does the tabulation purport to give book values.

IN 1919	Adjustments in 1919 (Credit) ¹	TOTAL COST TO DEC. 31, 1919			Net increase or (D) decrease in 1919
		" Fixed Capital Dec. 31, 1908" (Book cost)	Fixed capital installed since 1908 (Cash cost)	Total book cost	
Fixed capital installed since 1908 (Cash cost)					
904,742 70		\$40,046,557 45	\$14,503,726 06	\$54,550,283 51	\$368,258 02
20,755 02	\$2,362 87	10,904,545 28	4,617,714 98	15,522,260 26	279,646 79
5,946 17		40,103,314 39	7,262,842 89	47,366,157 28	490,403 86
6,681 91		8,929,813 25	1,853,384 24	10,783,197 49	145,343 51
2,069 22	37,206 24	11,437,440 24	1,994,216 51	13,431,656 75	D 38,241 16
6,221 85		3,183,143 68	924,188 87	4,107,332 55	303,347 20
1,084 90		2,042,844 10	1,379,750 70	4,322,594 80	D 21,976 59
5,533 19		1,376,706 37	676,198 41	2,052,904 78	165,290 35
148,885 65	39,671 11	118,924,384 86	33,318,089 66	152,242,474 52	1,692,076 98
45,704 05	30,265 64	34,909,418 11	8,720,721 80	* 43,630,139 91	534,811 93
1,291 11		644,188 23	1,778,768 48	2,422,956 71	32,326 51
684 32		198,878 39	421,217 54	620,095 93	35,396 05
432 16		414,215 87	409,647 82	823,863 46	20,970 72
6 02		326,007 30	105,253 06	431,260 36	7,678 42
48,117 06	30,896 64	36,492,706 90	11,435,608 60	* 47,928,314 40	631,083 63
811 18	Dr 5 10	706,943 52	1,329,905 56	2,036,849 08	53,188 00
2,051 05		* 2,007,864 42	1,009,345 40	* 3,017,209 82	24,599 33
908 98		471,790 82	435,929 67	907,720 49	7,614 38
3,859 21	Dr 6 10	3,180,898 76	2,775,180 65	5,956,079 32	86,401 71
5,680 37	765 00	4,899,788 14	1,347,831 14	6,247,619 28	200,920 07
12,927 51	35,531 38	(7)	2,031,121 00	2,031,121 00	66,213 10
3,276 31	288 27	2,904,718 24	489,002 65	3,393,720 89	41,933 48
21,834 19	86,684 65	7,804,606 38	3,867,964 79	11,672,571 17	309,066 65
\$216,143 71	\$106,416 30	\$166,408,196 90	\$51,390,766 58	\$217,798,962 48	\$2,717,628 97
2296,513 18	(7)	\$98,800,866 40	\$37,776,591 28	* \$136,577,457 68	\$973,071 02
[7,040 50]			(21,091 38)	[31,091 38]	[Dr 6,978 61]
154,700 60		9,896,820 91	15,678,917 78	* 25,575,738 69	2,121,667 65
64,899 16	\$10,000 00	4,808,433 98	5,870,119 35	10,678,553 33	1,012,865 82
519,112 24	10,000 00	115,806,181 89	69,385,683 41	* 175,191,865 30	4,107,604 49
12,540 86	D 5 11	501,128 57	1,744,587 88	2,245,716 45	192,688 22
5,594 70		* 1,886,881 83	1,086,170 87	2,973,052 70	50,070 20
1,695 11		335,966 06	383,941 85	719,907 91	14,743 12
19,330 67	D 5 11	2,783,976 46	2,214,700 00	5,998,676 46	887,601 54

ments by the Bureau of Statistics and Accounts on the basis of the Commission's 1910 appraisal, and credits subsequently reported by company to "Fixed Capital December 31, 1908," are applied each year to their respective departments.

² The fixed capital accounts of this company were rewritten as of January 1, 1914, to agree with the appraisal made by this Commission, and the account "Fixed Capital, December 31, 1908" thereupon discontinued with the Commission's approval.

³ The company reports a debit adjustment of \$37,718.94, offset by a credit adjustment of the same amount.

⁴ Includes \$490,935.40 of betterments on leased property not chargeable to lessor.

⁵ Includes \$68,018.41 of betterments on leased property not chargeable to lessor.

⁶ See notes 9 and 10.

TABLE XXXIX. Fixed gas and electric capital

COMPANY	Cost to Jan. 1, 1919	Installed in 1919 (Cash cost)	RETAINED
			" Fixed Capital Dec. 31, 1908 " (Book cost)
ELECTRICAL SUPPLY (EXCL. CONDUIT AND NON-OPERATING COMPANIES). — Concluded <i>Other operating electrical companies</i>			
Brooklyn Edison, Inc.:			
Electrical	¹⁷ \$39,408,781 58	\$3,394,293 42	¹⁸ Dr \$56,091 20
District steam heating *	[37,318 86]		
Richmond Light & R. R.	2,737,087 88	172,973 10	26,264 96
Total, other operating electrical companies	42,145,819 46	3,567,266 52	D \$9,826 24
Total, electrical supply, excl. conduit and non-operating companies	\$216,251,239 59	\$10,340,099 75	\$1,832,052 24
Total, operating light and power companies *	\$481,332,573 10	\$14,228,356 27	\$2,680,119 78
CONDUIT COMPANIES			
Consolidated Tel. & El. Subway	\$26,091,478 50	\$770,420 30	
Empire City Subway	16,649,491 37	317,622 76	\$37,532 53
Total, conduit companies	\$42,740,969 87	\$1,088,043 06	\$37,532 53
NON-OPERATING COMPANIES			
Amsterdam Elect. L., H. & P.	\$38,417 90		
Brush Elect. Illg.	1,319,864 50		\$411 59
Total, non-operating companies	\$1,358,282 40		\$411 59
Grand total *	\$475,481,825 37	\$15,316,399 33	¹⁸ \$2,718,063 90

* Figures of "district steam heating" capital for New York Edison and Brooklyn Edison Inc., are omitted from the totals.

¹⁷ For explanation of items in this column see abstracts of companies' returns.

¹⁸ Consists of credits on account of retirements \$231,961.20, and a debit of \$175,870, which represents the difference between \$5,000,000 par value, and \$5,175,870 book value, of capital stock of Edison Electric Illuminating of Brooklyn, erroneously charged to fixed capital.

¹⁹ The company reported debit adjustments to the amount of \$1,077,425.17, offset by an equal amount of credit adjustments.

(cost of plant and property), 1919 — Concluded

IN 1919	Adjustments in 1919 (Credit) ¹	TOTAL COST TO DEC. 31, 1919			Net increase or (D) decrease in 1919
		" Fixed Capital Dec. 31, 1908 " (Book cost)	Fixed capital installed since 1908 (Cash cost)	Total book cost	
Fixed capital installed since 1908 (Cash cost)					
\$253,254 64	(¹²)	¹⁷ \$17,867,600 31	\$24,738,311 35	¹⁷ \$42,605,911 56	\$3,197,129 98
2,625 08		1,660,727 71	(37,318 86)	(37,318 86)	
265,880 32		19,528,328 02	1,220,392 63	2,881,120 34	144,082 46
			25,968,705 88	45,487,031 90	3,341,212 44
\$791,823 93	\$10,005 11	\$135,458,425 77	\$88,499,032 29	\$223,957,458 06	\$7,706,218 47
\$1,007,967 64	\$116,421 41	\$301,866,621 67	\$139,889,798 87	¹⁴ \$441,756,420 54	\$10,423,847 44
\$12,176 08		\$13,794,803 77	\$13,054,919 00	\$26,849,722 77	\$758,244 27
3,490 78	¹⁴ \$8,388 65	10,995,189 38	5,922,522 79	16,917,712 17	268,220 80
\$15,656 81	\$8,388 65	\$24,789,993 15	\$18,977,441 79	\$43,767,434 94	\$1,026,465 07
		\$38,417 90		\$38,417 90	
		1,311,164 52	\$8,288 39	1,319,452 91	D \$411 59
		\$1,849,582 42	\$8,288 39	\$1,357,870 81	D \$411 50
\$1,023,634 45	\$124,810 06	\$328,006,197 24	\$158,875,529 05	¹⁴ \$486,881,726 29	\$11,449,900 92

¹⁴ See notes 2, 9 and 10.¹⁵ Charged in construction account.¹⁶ See notes 12 and 17.¹⁷ Excludes \$175,870, which represents the difference between \$5,000,000 par value, and \$5,175,870 book value, of capital stock of Edison Electric Illuminating of Brooklyn, erroneously charged to fixed capital.

TABLE XL. CONSUMERS' DEPOSITS

COMPANY	DEPOSITS AT BEGINNING OF YEAR		DEPOSITS ADDED	
	Number	Amount	Number	Amount
GAS COMPANIES				
<i>Consolidated system ¹</i>				
Consolidated Gas	N. R.	\$1,093,249 76	67,903	\$440,649 00
New Amsterdam Gas	N. R.	319,079 19	16,267	93,380 00
Central Union Gas	N. R.	198,463 75	12,235	63,146 00
Standard Gas Light	24,180	149,015 96	9,643	61,844 48
N. Y. Mutual Gas Light	N. R.	122,287 07	9,474	45,069 55
Northern Union Gas	N. R.	115,375 82	7,914	39,036 00
N. Y. & Queens Gas	N. R.	26,259 01	1,150	6,596 16
Total	—	\$,085,729 56	184,906	749,711 17
<i>Brooklyn Union system ²</i>				
Brooklyn Union Gas	N. R.	1,070,809 45	65,122	354,921 00
Newtown Gas	N. R.	81,896 05	5,067	28,507 00
Woodhaven Gas Light	N. R.	34,422 80	3,495	15,530 00
Jamaica Gas Light	N. R.	26,558 51	2,439	11,174 00
Richmond Hill & Q. Co. Gas	N. R.	12,646 15	1,377	6,065 00
Total	—	1,226,302 76	77,430	416,487 00
<i>Other gas companies</i>				
Kings County Lighting	* 27,007	145,826 09	8,770	52,874 00
Brooklyn Borough Gas	13,802	119,242 20	7,650	60,941 53
N. Y. & Richmond Gas	7,387	* 41,435 20	2,860	17,530 00
Total	48,196	306,503 49	19,280	140,845 53
Total, gas companies	—	* \$3,566,535 81	221,816	\$1,306,944 10
GAS-ELECTRICAL COMPANIES				
Flatbush Gas ²	N. R.	\$137,169 86	10,337	\$71,605 00
Queens Borough G. & E.	N. R.	93,337 86	9,887	162,086 00
Bronx Gas & Electric	10,002	44,580 96	3,059	13,606 86
Total	—	\$275,088 68	23,283	\$247,396 80
ELECTRICAL COMPANIES				
New York Edison	65,838	\$625,970 67	47,716	\$458,967 89
United Electric L. & P.	29,406	227,480 00	11,951	131,224 00
N. Y. & Queens Elect. L. & P.	12,335	110,370 00	6,224	61,961 10
Brooklyn Edison	54,409	528,866 27	29,061	* 172,939 79
Richmond Light & R. R.	4,240	24,414 17	13,446	32,754 19
Total	166,228	\$1,517,101 80	106,396	\$857,636 97
Grand total	—	\$5,348,726 29	352,907	\$2,411,877 87

¹ The Astoria does not make a business of retailing gas and therefore has no consumers' deposits.² The Flatbush Gas, belonging to the Brooklyn Union system, is here grouped with the gas-electrical companies.³ Figure reported at end of 1918 incorrect.⁴ The difference of \$30 from 1918 is due to the correction by the N. Y. & Richmond of an error in their 1918 account.⁵ Reserve of \$1,500 set up to cover this item, as shown in 1918, was wiped out in 1919.

AND UNCOLLECTIBLE BILLS, 1919

DEPOSITS REFUNDED		DEPOSITS AT END OF YEAR		INTEREST ON DEPOSITS		Net loss charged to uncollectible bills
Number	Amount	Number	Amount	Charged to income	Paid	
63,169	\$343,681 07	N. R.	\$1,191,217 09	\$50,760 06	\$39,003 90	\$52,923 66
19,183	98,233 28	N. R.	314,225 91	20,000 04	20,000 04	14,387 88
12,731	59,185 25	N. R.	202,453 50	9,863 82	9,084 93	4,485 40
9,326	59,224 69	24,477	151,635 83	9,138 29	9,138 29	3,437 23
9,440	39,531 83	N. R.	128,054 79	4,051 98	4,051 98	10,823 16
853	47,794 30	N. R.	106,607 52	7,676 63	7,676 63	1,266 74
987	5,014 32	N. R.	27,810 85	1,621 10	855 63	1,349 02
115,519	661,434 64	—	\$,122,008 09	108,811 91	89,811 89	\$8,344 09
62,440	280,315 24	N. R.	1,145,515 21	65,646 65	42,175 04	45,637 04
4,866	19,780 39	N. R.	90,592 66	5,126 43	2,985 48	1,635 31
2,615	9,941 17	N. R.	40,311 43	2,223 94	1,367 76	1,566 78
1,720	7,063 50	N. R.	30,699 01	1,701 25	846 91	1,021 87
879	3,550 80	N. R.	15,150 35	835 08	495 87	514 34
72,380	320,551 10	—	1,322,238 69	75,838 35	47,871 08	\$0,398 54
4,845	27,108 96	30,932	171,591 13	9,790 35	3,838 59	10,816 48
5,953	46,323 78	15,499	142,860 35	5,337 66	5,337 66	1,229 60
1,952	11,465 00	8,295	47,800 20	2,758 86	1,215 03	* 2,985 51
12,750	84,897 74	54,789	362,351 68	17,886 87	10,391 88	15,081 89
200,589	\$1,056,883 48	—	\$3,806,496 43	\$196,251 13	\$148,073 73	\$153,741 02
10,717	\$60,465 61	N. R.	\$148,309 25	\$8,520 56	\$7,706 64	* \$4,675 18
N. R.	122,728 03	N. R.	132,704 83	9,115 44	4,554 80	* 5,883 47
2,367	11,761 13	10,794	46,516 63	2,313 58	2,313 58	* 1,636 67
—	\$194,964 77	—	\$327,530 71	\$19,940 57	\$14,575 02	\$12,195 22
36,245	\$350,985 06	77,209	\$733,853 50	\$33,142 67	\$33,142 67	\$35,176 04
10,665	94,730 00	30,092	268,974 00	8,731 67	8,731 67	8,396 46
4,338	35,106 09	14,221	137,125 10	7,485 75	3,783 78	6,966 54
12,655	(^v)	70,815	701,796 06	51,000 00	15,178 55	28,445 52
1,560	10,572 96	16,126	46,595 40	736 16	736 16	9,652 07
65,563	\$491,394 71	209,063	\$1,883,344 06	\$101,096 25	\$61,572 83	\$86,626 63
—	\$1,748,222 96	—	\$6,017,371 20	\$317,276 95	\$224,221 58	\$252,562 97

* Gas department \$3,099.25, electrical \$1,575.93.

^v Gas department \$70.15, electrical \$5,813.32.

* Gas department \$1,208.21, electrical \$428.46.

^v The figure tabulated under "Amount of deposits added" is probably the net for deposits added and deposits refunded.

¹⁰ Excludes \$75 deposited with the Brush Electric, no longer an operating company.

TABLE XII. SECURITIES (CAPITALIZATION), DECEMBER 31, 1919: (A) Funded debt

COMPANY AND DESCRIPTION OF ISSUE	Class of obligation ¹	Date of maturity	Amount authorized by mortgage but not outstanding ²	Amount outstanding Dec. 31, 1919 (par value)
GAS COMPANIES				
<i>Consolidated system</i>				
Consolidated Gas:				
Convertible debenture, 5-yr. 5's.....	B	Feb. 1, 1920	\$153,752 50	\$24,278,247 50
Astoria L. H. & P.:				
First mortgage, 50-yr. 5½'s.....	A	Oct. 1, 1963		5,000,000 00
New Amsterdam Gas:				
N. Y. & E. River Gas 1st mtge. 50-yr. 5's..	A	Jan. 1, 1944		3,500,000 00
N. Y. & E. River Gas 1st con. mtge. 50-yr. 5's	A	Jan. 1, 1945		1,500,000 00
Equitable Gas Lt. 1st con. mtge. 40-yr. 5's..	A	Mar. 1, 1932		3,500,000 00
New Amsterdam 1st con. mtge. 50-yr. 5's...	A	Jan. 1, 1948	\$865,000 00	10,635,000 00
Total.....	—		865,000 00	19,135,000 00
Central Union Gas:				
First mortgage, 30-yr. 5's.....	A	Aug. 16, 1927		3,500,000 00
Real estate mortgages, 5 per cent.....	C	Nov. 28, 1923		20,000 00
Real estate mortgage, 5 per cent.....	C	Nov. 18, 1923		35,000 00
Total.....	—			3,555,000 00
Standard Gas Light:				
First mortgage, 40-yr. 5's.....	A	May 1, 1930	\$40,000 00	1,195,000 00
Northern Union Gas:				
First mortgage, 30-yr. 5's.....	A	Nov. 1, 1927	250,000 00	1,250,000 00
N. Y. & Queens Gas:				
First mortgage, 30-yr. 5's.....	A	Aug. 1, 1934	\$184,000 00	816,000 00
Total, Consolidated system.....	—		1,492,752 50	55,229,247 50
<i>Brooklyn Union system</i>				
Brooklyn Union Gas:				
First con. mortgage, 50-yr. 5's.....	A	May 1, 1945		14,698,000 00
Convertible debentures, 10-yr. 7's.....	B	Nov. 1, 1929		2,000,000 00
Union Gas Light con. mtge. 30-yr. 5's.....	A	Jan. 1, 1920		38,000 00
Citizens Gas Light con. mtge. 50-yr. 5's.....	B	Feb. 1, 1940		264,000 00
Total.....	—			17,000,000 00
<i>Other gas companies</i>				
Kings County Lighting:				
Kings Co. G. & Ill. 1st mtge., 50-yr. 5's...	A	Oct. 1, 1940		750,000 00
Kings Co. Ltg. 1st refunding, 50-yr. 5's.....	A	July 1, 1944	1,832,000 00	2,428,000 00
Total.....	—		1,832,000 00	3,178,000 00
N. Y. & Richmond Gas:				
First mortgage, 20-yr. 5's.....	A	May 1, 1921		1,500,000 00
Brooklyn Borough Gas:				
First mortgage, 40-yr. 5's.....	A	Mar. 1, 1933		500,000 00
General mortgage, 40-yr. 5's.....	A	June 1, 1945		500,000 00
Total.....	—			1,000,000 00
Total, gas companies.....	—	—	\$3,314,752 50	\$77,907,247 50
GAS-ELECTRICAL COMPANIES				
Queens Borough G. & E.:				
Town of Hempstead G. & E. Lt. 1st mtge., 40-yr. 5's.....	A	Feb. 1, 1941		\$150,000 00
Queens Borough El. L. & P. 1st mtge., 30-yr. 5's.....	A	April 1, 1928		250,000 00
Queens Borough G. & E. general mtge., 50-yr. 5's.....	A	July 1, 1952		1,600,000 00
Real estate mortgage 3-yr. 6 per cent.....	C	April 1, 1921		10,000 00
Real estate mortgage, 3-yr. 6 per cent.....	C	April 1, 1921		8,000 00
Real estate mortgage, 1-yr. 5½ per cent.....	C	July 19, 1920		9,300 00
Real estate mortgage, 5-yr. 5½ per cent.....	C	Oct. 14, 1924		4,800 00
Total.....	—			\$2,032,100 00

¹ The significance of the letters is indicated in the distribution of the grand total at the end of this division.

² Unissued securities authorized by mortgage to retire outstanding securities are not included.

³ Authorization by the Public Service Commission lapsed December 31, 1915.

⁴ Held by or on behalf of respondent unenumerated.

⁵ Of this amount, \$15,000 is held for respondent unenumerated, and \$25,000 is pledged or otherwise subject to lien.

TABLE XII. Securities (capitalization), December 31, 1919: (A) Funded debt—Continued

COMPANY AND DESCRIPTION OF ISSUE	Class of obligation ¹	Date of maturity	Amount authorized by mortgage but not outstanding ²	Amount outstanding Dec. 31, 1919 (par value)
GAS-ELECTRICAL COMPANIES—Continued				
Bronx Gas & Electric:				
First mortgage, 40-yr. 5's.....	A	1950	.....	\$7,000 00
First and refunding, 50-yr. 5's.....	A	1960	*\$174,000 00	1,103,000 00
Total.....	—	—	174,000 00	1,110,000 00
Total, gas-electrical companies.....	—	—	\$174,000 00	\$3,142,100 00
OPERATING ELECTRICAL COMPANIES				
New York Edison:				
N. Y. Gas & El. L., H. & P. 1st mtge., 50-yr. 5's.....	A	Dec., 1948	.....	\$15,000,000 00
N. Y. Gas & El. L., H. & P. purchase money 50-yr. 4's.....	A	Feb., 1949	*\$41,883 80	20,898,000 00
Edison El. Illg. of N. Y. 1st con. mtge., 100-yr. 5's.....	A	July, 1905	.....	2,188,000 00
Real estate mortgages, 3-5-yr. 5 per cent. Total.....	C	Various	..... 41,883 80	46,000 00 \$2,188,000 00
United Electric L. & P.:				
First mortgage, 30-yr. 5's.....	A	July 1, 1924	\$,182,000 00	4,818,000 00
Real estate mortgage, 5½ per cent. Total.....	C	N. R.	..... \$,182,000 00	60,000 00 4,878,000 00
N. Y. & Queens El. L. & P.:				
First con. mtge., 30-yr. 5's.....	A	Aug. 1, 1930	*150,000 00	2,350,000 00
Real estate mortgage, 6 per cent. Total.....	C	Feb. 9, 1921	..... 150,000 00	175,000 00 \$,484,000 00
Total, Consolidated system.....	—	—	\$,373,883 80	45,686,000 00
Brooklyn Edison:				
General mortgage, 30-yr. 5's.....	A	Jan., 1949	\$4,500,000 00	5,500,000 00
Edison El. Illg. 1st con. mtge., 40-yr. 4's.....	A	Jan. 1, 1939	.....	103,875,000 00
Kings Co. El. 1st mtge., 40-yr. 5's.....	A	Oct., 1937	.....	2,500,000 00
Kings Co. El. purchase money mtge., 99-yr. 6's.....	A	Oct., 1997	.....	104,834,000 00
Kings Co. El. convertible debentures.....	B	Mar., 1922	.....	246,000 00
Kings Co. El. convertible debentures.....	B	Mar., 1925	.....	1,847,700 00
Total.....	—	—	\$4,600,000 00	18,404,700 00
Richmond Light & R. R.:				
First collateral trust mtge., 50-yr. 4's.....	A	July 1, 1952	*\$300,000 00	[2,300,000 00]
Total, operating electrical companies.....	—	—	\$99,873,883 80	\$63,927,700 00
Total, operating light and power companies.....	—	—	*\$103,362,635 30	7,10 \$144,977,047 80
CONDUIT COMPANIES				
Consolidated Tel. & El. Subway:				
First mortgage, 62-yr. 6's.....	A	June 1, 1942	.....	\$1,549,000 00
Second mortgage, 62-yr. 6's.....	A	June 1, 1942	.....	1,386,000 00
Total.....	—	—	.....	\$,935,000 00
Empire City Subway:				
Consol. Tel. & El. Sub. 1st mtge. (T. & T.) 50-yr. 6's.....	A	June, 1940	.....	1,125,000 00
Consol. Tel. & El. Sub. 2d mtge. (T. & T.) 50-yr. 6's.....	A	June, 1940	.....	1,125,000 00
Consol. Tel. & El. Sub. 1st mtge. (Edison) 50-yr. 6's.....	A	June, 1940	.....	125,000 00
Consol. Tel. & El. Sub. 1st mtge. (Edison) 50-yr. 6's.....	A	June, 1940	.....	125,000 00

¹ The significance of the letters is indicated in the distribution of the grand total at the end of this division.

² Unissued securities authorized by mortgage to retire outstanding securities are not included.

³ Held by or on behalf of respondent unencumbered.

⁴ Authorized by Public Service Commission. Includes \$94,000 held in the sinking fund.

⁵ The capitalization figures for the Richmond Light & R. R., which are included in the street railway tables of this Report, are bracketed here and not included in the totals. They are, however, included in the totals of Table XXXVIII.

⁶ Provided by the mortgage and used as collateral for demand notes.

⁷ Brooklyn Edison excludes \$742,000 reacquired bonds, as follows: Edison Electric Illuminating, 1st consolidated mortgage, \$400,000; Kings County Electric, purchase money mortgage, \$342,000. (See note 2, Div. C.)

TABLE XII. Securities (capitalization), December 31, 1919: (A) Funded debt — Concluded

COMPANY AND DESCRIPTION OF ISSUE	Class of obligation ¹	Date of maturity	Amount authorised by mortgage but not outstanding ²	Amount outstanding Dec. 31, 1919 (par value)
CONDUIT COMPANIES — Concluded				
<i>Empire City Subway — Concluded:</i>				
Empire City Subway 1st mtge. (T. & T.)	A ³	Various	.....	\$6,516,000 00
50-yr. 6's.....				
Empire City Subway 2d mtge. (T. & T.)				82,000 00
50-yr. 6's.....	A ³	Various	.....	519,000 00
Empire City Subway 1st mtge. (Edison),				
50-yr. 6's.....	—	—	—	9,617,000 00
Total.....	—	—	—	
Total, conduit companies.....	—	—	—	\$12,552,000 00
NON-OPERATING COMPANIES				
<i>Amsterdam El. L., H. & P.:</i>				
First mortgage, 40-yr. 5's.....	A	Sept., 1937	.....	\$300,000 00
Grand total.....	—	—	⁷ \$103,362,636 30	^{7,108} \$157,829,047 50
<i>Of which</i>				
(A) Mortgage bonds.....	—	—	—	\$126,489,000 00
(B) Debenture bonds.....	—	—	—	27,971,947 50
(C) Real estate mortgages.....	—	—	—	368,100 00

¹ The significance of the letters is indicated in the distribution of the grand total at the end of this division.

² Unissued securities authorized by mortgage to retire outstanding securities are not included.

³ The capitalization figures for the Richmond Light & R. R., which are included in the street railway tables of this Report, are bracketed here and not included in the totals. They are, however, included in the totals of Table XXXVIII.

⁴ Reported by the company in 1910 as July, 1942. The date of the original mortgage was January 1, 1892. Bonds have been issued from time to time subsequently under supplemental mortgages.

⁵ Brooklyn Edison excludes \$742,000 reacquired bonds, as follows: Edison Electric Illuminating, 1st consolidated mortgage, \$400,000; Kings County Electric, purchase money mortgage, \$342,000. (See note 2, Div. C.)

TABLE XLI. Securities (capitalization), December 31, 1919: (B) Stocks and total capitalization (gross)

COMPANY	Amount of stock outstanding (par value)	Total par capitalisation (outstanding stock and funded debt)
GAS COMPANIES		
<i>Consolidated system</i>		
Consolidated Gas.....	\$100,000,000 00	\$124,278,247 50
Astoria L., H. & P.....	10,000,000 00	15,000,000 00
New Amsterdam Gas:		
Common stock.....	12,165,000 00	} 40,300,000 00
Preferred stock.....	9,000,000 00	
Central Union Gas.....	3,500,000 00	7,055,000 00
Standard Gas Light:		
Common stock.....	\$4,955,700 00	} 10,444,300 00
Preferred stock.....	\$4,293,600 00	
N. Y. Mutual Gas Light.....	\$3,409,700 00	3,409,700 00
Northern Union Gas.....	1,500,000 00	2,750,000 00
N. Y. & Queens Gas.....	600,000 00	1,416,000 00
Total.....	149,484,000 00	\$04,863,847 50
<i>Brooklyn Union system¹</i>		
Brooklyn Union Gas.....	18,000,000 00	35,000,000 00
Newtown Gas.....	60,000 00	60,000 00
Woodhaven Gas Light.....	20,000 00	20,000 00
Jamaica Gas Light.....	200,000 00	200,000 00
Richmond Hill & Queens Co. Gas.....	250,000 00	250,000 00
Total.....	18,530,000 00	35,530,000 00
<i>Other gas companies</i>		
Kings County Lighting.....	2,000,000 00	5,178,000 00
Brooklyn Borough Gas.....	750,000 00	1,750,000 00
N. Y. & Richmond Gas.....	1,500,000 00	3,000,000 00
Total, gas companies.....	\$172,204,000 00	\$250,111,247 50
GAS-ELECTRICAL COMPANIES		
Flatbush Gas ²	\$200,000 00	\$200,000 00
Queens Borough G. & E.....	2,000,000 00	4,032,100 00
Bronx Gas & Electric.....	486,500 00	1,596,500 00
Total, gas-electrical companies.....	\$2,686,500 00	\$5,828,600 00
OPERATING ELECTRICAL COMPANIES		
New York Edison.....	\$65,945,400 00	} \$104,067,417 00
Edison Elect. Illg. of N. Y.....	\$17 00	
United Electric L. & P.: Common stock.....	\$3,657,445 71	} 10,177,683 74
Preferred stock.....	\$1,642,238 03	
N. Y. & Queens Elect. L. & P.: Common stock.....	1,250,000 00	} 5,025,000 00
Preferred stock.....	1,250,000 00	
Total, Consolidated system.....	75,745,100 74	119,270,100 74

¹ The Commission has authorized the issue of stock to refund outstanding debenture bonds, \$100 par value of stock for \$100 face value of bonds.

² Does not include \$44,300 reacquired unencumbered stock.

³ Does not include \$2,100 reacquired unencumbered stock.

⁴ Does not include \$90,300 reacquired unencumbered stock.

⁵ Flatbush Gas, which belongs to the Brooklyn Union system, is here grouped with the gas-electrical companies.

⁶ The consolidation agreement of May 1, 1901, provides that the unpledged stock of the Edison Electric Illuminating of New York (a constituent company of the New York Edison) may be exchanged on the basis of five shares of New York Edison for one of this constituent company. Of the 293.71 shares qualified for such exchange, 293.54 have been acquired by the New York Edison. These shares have been deducted from the total capital stock outstanding.

⁷ Does not include \$29,000 reacquired unencumbered stock.

⁸ Does not include \$250 reacquired unencumbered stock.

TABLE XII. Securities (capitalization), December 31, 1919: (B) Stocks and total capitalization (gross) — *Concluded*

COMPANY	Amount of stock outstanding (par value)	Total par capitalisation (outstanding stock and funded debt)
OPERATING ELECTRICAL COMPANIES — <i>Concluded</i>		
Brooklyn Edison.....	\$17,306,300 00	\$36,451,000 00
Richmond Light & R. R. ⁹	¹⁰ [2,871,750 00]	¹⁰ [5,071,750 00]
Total, operating electrical companies.....	\$91,061,400 74	\$155,721,100 74
Total, operating light and power companies.....	\$265,941,900 74	\$411,660,948 24
CONDUIT COMPANIES		
Consol. Tel. & El. Subway.....	\$1,875,000 00	\$4,810,000 00
Empire City Subway.....	7,117,000 00	16,734,000 00
Total.....	\$8,992,000 00	\$21,544,000 00
NON-OPERATING COMPANIES		
Amsterdam Elect. L., H. & P.....	\$500,000 00	\$800,000 00
Brush Electric Illg.....	999,000 00	999,000 00
Total.....	\$1,499,000 00	\$1,799,000 00
Grand total.....	⁹ \$276,432,900 74	\$435,003,948 24

⁹ The capitalisation figures for the Richmond Light & R. R., which are included in the street railway tables of this Report, are bracketed here and not included in the totals. They are, however, included in the totals of Table XXXVIII.

¹⁰ Does not include \$127,750 stock pledged with the estate of H. H. Rogers.

TABLE XII. Securities (capitalization), December 31, 1919: (C) Net capitalization, by systems

SYSTEM AND ISSUING COMPANY	Deduction from gross capitalization for amount held by system companies	Capitalization not system held
Consolidated system:		
Consolidated Gas.....		\$124,278,247 50
Astoria L., H. & P.....	\$15,000,000 00	
New Amsterdam Gas.....	21,148,927 50	19,153,072 50
Central Union Gas.....	3,500,000 00	3,555,000 00
Standard Gas Light.....	8,892,300 00	1,552,000 00
N. Y. Mutual Gas Light.....	1,886,200 00	1,523,500 00
Northern Union Gas.....	1,500,000 00	1,250,000 00
N. Y. & Queens Gas.....	600,000 00	816,000 00
New York Edison.....	165,948,400 00	38,119,017 00
United Electric L. & P.....	10,114,033 74	63,850 00
N. Y. & Queens Elect. L. & P.....	1,915,600 00	3,109,400 00
Consol. Tel. & El. Subway.....	4,805,000 00	5,000 00
Brush Electric Illg.....	999,000 00	
Total.....	\$136,307,461 24	\$193,424,887 00
Brooklyn Union system:		
Brooklyn Union Gas.....		\$35,000,000 00
Newtown Gas.....	\$60,000 00	
Flatbush Gas.....	200,000 00	
Woodhaven Gas Light.....	20,000 00	
Jamaica Gas Light.....	200,000 00	
Richmond Hill & Q. Co. Gas.....	250,000 00	
Total.....	\$730,000 00	\$35,000,000 00
Brooklyn Edison system:		
Brooklyn Edison.....	\$742,000 00	\$35,709,000 00
Amsterdam Elect. L., H. & P.....	800,000 00	
Total.....	\$1,542,000 00	\$35,709,000 00
Richmond Light & R. R. system:		
Richmond Light & R. R.....		(\$5,071,750 00)
Miscellaneous companies:		
Kings County Lighting.....		\$5,178,000 00
Brooklyn Borough Gas.....		1,750,000 00
N. Y. & Richmond Gas.....		3,000,000 00
Queens Borough G. & E.....		4,032,100 00
Bronx Gas & Electric.....		1,596,500 00
Empire City Subway.....	\$769,000 00	15,965,000 00
Total.....	\$769,000 00	\$31,521,600 00
Grand total.....	\$139,348,461 24	\$295,655,487 00

¹ In addition, the Brooklyn Edison owns \$200,000 par value (book value \$202,000) of the bonds of the New York Gas, Electric Light, Heat & Power merged with the New York Edison.

² Bonds of respondent merged companies, purchased in the market and deposited with Central Trust Company as part of cash guarantee fund under terms of purchase money mortgage.

³ Owned by the New York Edison, not a system company. Respondent reports that the New York Telephone owns \$6,597,500 of its stock, and the Edison Light & Power Installation, a subsidiary of the New York Edison, \$518,500.

704 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

TABLE XII. Securities (capitalization), December 31, 1919: (D) Stock and funded deb. issued and retired during the year

COMPANY AND ISSUE	Date of authorisation by Public Service Commission	Amount of actual issue (par value)	Cash realized on issue	Occasion or purpose for which issued or retired
FUNDING DEBT				
Consolidated Gas:				
Debenture bonds.....	Dec. 1, 1914	D \$131,500 00	—	Converted into stock.
Brooklyn Union Gas:				
Debenture bonds.....	Sept. 9, 1919	2,000,000 00	\$2,000,000 00	To reimburse treasury for capital expenditures out of earnings.
Queens Borough G. & E.:				
Real estate mortgages.....	—	14,100 00	—	Assumed during year.
N. Y. & Queens Elect. L. & P.:				
Real estate mortgages.....	—	D 75,000 00	—	Reduced by partial payment.
New York Edison:				
Real estate mortgage.....	—	25,000 00	—	Assumed during year.
Real estate mortgage.....	—	D 30,000 00	—	Matured during year.
United Electric:				
Real estate mortgage.....	—	D 30,000 00	—	Paid during year.
Brooklyn Edison:				
General mortgage.....	Jan. 27, 1919	5,500,000 00	4,816,350 00	Acquisition of property and extensions and improvements.
Debenture bonds.....	—	D 69,300 00	—	Converted into stock.
Empire City Subway:				
First mortgage T. & T. bonds	(1)	194,000 00	194,000 00	To pay in part for conduits constructed during 1918.
Total, funded debt.....	—	\$7,397,300 00	\$7,010,350 00	—
STOCK				
Consolidated Gas.....	—	\$131,500 00	—	Converted from debenture bonds.
Brooklyn Edison.....	Various	69,300 00	—	Through conversion of debenture bonds.
Empire City Subway.....	(1)	194,000 00	\$194,000 00	To pay in part for conduits constructed in 1918.
Total, stock.....	—	\$394,800 00	\$194,000 00	—
Grand total.....	—	\$7,792,100 00	\$7,204,350 00	—

¹ No authorization by the Public Service Commission.

² In addition, \$5,000,000 of stock of the Edison Electric of Brooklyn was canceled on its merging with the Brooklyn Edison, Incorporated (formerly Kings County Electric), on January 27, 1919. Further to reconcile this increase with that derived from the 1918 and 1919 grand totals of Division B, it is necessary to take into account the \$384,500 of stock reacquired during year by the Consolidated Gas, and held alive.

TABLE XII. Securities (capitalization), December 31, 1919: (E) Construction advances owing to associated companies¹

COMPANY AND DESCRIPTION OF DEBT	Creditor company	Amount of debt Dec. 31, 1919	Increase or (D) decrease during year
GAS COMPANIES			
New Amsterdam Gas, 6 per cent.	Astoria L. H. & P.	\$5,171,166 70	.....
OPERATING ELECTRICAL COMPANIES			
New York Edison, 6 per cent.	Consolidated Gas	\$3,500,000 00	.....
United Electric L. & P., 6 per cent.	Consolidated Gas	\$8,325,000 00	\$600,000 00
N. Y. & Queens Electric L. & P., 6 per cent.	Consolidated Gas	3,400,000 00	750,000 00
Total .....	.....	\$15,725,000 00	\$1,250,000 00
Total, operating light and power companies. ....	.....	\$20,896,166 70	\$1,250,000 00
CONDUIT COMPANIES			
Consolidated Tel. & El. Subway, 6 per cent debentures	New York Edison	\$18,919,000 00	\$768,000 00
Grand total .....	.....	\$39,815,166 70	\$2,018,000 00

¹The Brooklyn Union Gas system makes no separation between "Construction advances" and "Working advances," but carries both in a single open account and charges 6 per cent interest on balances. On December 31, 1919, the more considerable were —

Company	Creditor Company	Amount
Brooklyn Union Gas	Richmond Hill & Queens County Gas	\$38,266 62
Newtown Gas	Brooklyn Union Gas	842,180 56
Flatbush Gas	Brooklyn Union Gas	3,518,841 86
Woodhaven Gas Light	Brooklyn Union Gas	119,298 89
Jamaica Gas Light	Brooklyn Union Gas	283,788 38
Total		\$4,802,376 31

²Excludes \$1,012,479.67 interest bearing notes representing working advances.

³This is the aggregate increase only for the companies listed in the 1919 Division E. Compared with the 1918 table, there were additional decreases of \$1,500,000 for the Astoria, and \$14,200,000 for the Brooklyn Edison.

TABLE XLII. INTERCORPORATE
[Ownership by gas and electrical companies in the First District of stocks and obligations of]

COMPANY	PAR VALUE OF SECURITIES OF ACTIVE FIRST DISTRICT LIGHT AND POWER COMPANIES HELD ¹			BOOK
	Stocks	Funded debt	Total	IN ACTIVE LIGHT AND PO
				Stocks and funded debt
CONSOLIDATED GAS CONTROL				
Consolidated Gas owns —				
Astoria L. H. & P.	\$10,000,000 00	\$5,000,000 00	\$15,000,000 00	\$15,000,000 00
New Amsterdam Gas	* 21,146,067 50	860 00	21,146,927 50	4,814,608 03
Standard Gas Light	* 8,892,300 00		8,892,300 00	14,587,495 23
N. Y. Mutual Gas Light	1,886,200 00		1,886,200 00	5,703,290 65
N. Y. & Queens Gas	600,000 00		600,000 00	390,106 00
New York Edison	65,943,400 00		65,943,400 00	39,105,369 63
United Electric L. & P.	* 5,296,033 74	4,818,000 00	10,114,033 74	* 8,438,065 16
N. Y. & Queens El. L. & P.	* 1,915,600 00		1,915,600 00	1,218,194 67
Brush Electric Illg.				
Municipal Lighting, Inc.				
National Coke and Coal				
Westchester Lighting				
Central Union				
Total	116,079,001 24	9,818,860 00	125,897,861 24	89,257,129 57
Astoria L., H. & P. owns —				
East River Gas (New Am.)				
New Amsterdam Gas owns ²² —				
East River Gas ²⁴	[1,000,000 00]		[1,000,000 00]	(25)
Central Union Gas	3,500,000 00		3,500,000 00	(25)
Northern Union Gas	740,000 00		740,000 00	(25)
New York Edison				
Municipal Lighting Co., Inc				
N. Y. Carbide & Acetylene				
Total	4,240,000 00		4,240,000 00	
Central Union Gas owns —				
New Amsterdam Gas				
Northern Union Gas	760,000 00		760,000 00	250,000 00
Municipal Lighting, Inc				
Total	760,000 00		760,000 00	250,000 00
Standard Gas Light owns —				
Municipal Lighting, Inc.				
N. Y. Mutual Gas Light owns —				
Municipal Lighting, Inc.				
Northern Union Gas owns —				
Municipal Lighting, Inc.				

NOTE.—When a respondent company treats its own securities as an investment on the balance sheet, they are shown in the balance sheet table as reported by the company, because the deduction of such investments from the liabilities cannot be properly effected except in the case of the New York Edison.

The New York Edison owns \$769,000 par and book value of the Empire City Subway bonds. The Empire City Subway reports that the Edison Light and Power Installation owns \$518,500 of its stock. The Brooklyn Edison owns \$200,000 par value, \$202,000 book value, of the bonds of the New York Gas, Electric Light, Heat & Power, now the New York Edison. To arrive at the total for the city as a whole, these holdings, outside of system companies, of and in active First District companies, must be taken into consideration.

¹ Includes conduit companies which have to do with the distribution of light and power. Active companies, as used here, do not mean operating or lessor companies only. Companies merged into operating or lessor companies, or consolidated with other companies to form new operating or lessor companies, are also included here.

² Exclusive of securities held in fixed capital.

³ Six per cent except as otherwise noted.

⁴ Amount previously contributed to a trustee to cover risk of fire and explosion.

⁵ Represents preferred stock and scrip \$8,991,475, and common stock and scrip \$12,154,592.50.

⁶ Represents preferred stock \$4,096,100, and common stock \$4,796,200.

⁷ Represents preferred stock and scrip \$1,641,888.03, and common stock and scrip \$3,654,145.71.

⁸ The company does not report the book value of stocks, funded debt, and other investments in the United separately. For the purposes of this table, other investments, represented by notes, \$962,479.67,

HOLDINGS, DECEMBER 31, 1919

controlled or associated companies, and investments in insurance participation certificates)

VALUE OF INVESTMENT HOLDINGS ¹			Temporary advances ²	Securities included in fixed capital accounts	Total book value of holdings in associated companies	Investments in insurance participation certificates ⁴
FIRST DISTRICT GAS COMPANIES ¹	In other associated companies	Total				
Other investments						
		\$15,000,000 00			\$15,000,000 00	—
		4,814,608 03			4,814,608 03	—
		14,587,495 23	\$100,000 00		14,687,495 23	—
		5,703,290 65			5,703,290 65	—
		390,106 00	490,000 00		880,106 00	—
		39,105,369 63	3,500,000 00		42,605,369 63	—
\$1,013,998 32		9,452,063 48	8,825,000 00		18,277,063 48	—
		1,218,194 67	3,400,000 00		4,618,194 67	—
10 275,000 00		275,000 00			275,000 00	—
	11 \$3,000 00	3,000 00			3,000 00	—
	11 50,000 00	50,000 00			50,000 00	—
	12 5,449 02	5,449 02	3,390,000 00		3,395,449 02	—
			450,000 00		450,000 00	—
1,238,998 32	68,449 02	90,804,676 71	20,165,000 00		110,769,676 71	\$584,663 70
			5,171,166 70		5,171,166 70	240,696 06
				14 [1,000,000 00]	[1,000,000 00]	—
				14 3,500,000 00	3,500,000 00	—
				14 740,000 00	740,000 00	—
17 357,011 74		357,011 74			357,011 74	—
	11 600 00	600 00			600 00	—
357,011 74	600 00	357,611 74		14 7,000,000 00	7,000,000 00	—
				11,240,000 00	11,697,611 74	158,429 83
			3,000,000 00		3,000,000 00	—
		250,000 00			250,000 00	—
	11 300 00	300 00			300 00	—
	300 00	250,300 00	3,000,000 00		3,250,300 00	86,401 45
	11 500 00	500 00			500 00	92,420 87
	11 400 00	400 00			400 00	127,870 49
	11 200 00	200 00			200 00	18,321 77

interest on notes (not reported as a liability by the United), \$1,518.65, and loans, \$50,000, are deducted at their face value from the total book value, \$9,452,063.48, leaving \$8,438,065.16 as the book value of stocks and funded debt.

¹ Represents preferred stock \$849,000, and common stock \$1,066,600.

² Matured bonds.

³ Stock, par and book value.

⁴ New York & Westchester bonds, par value \$7,000; Westchester Lighting common stock, par value \$10,000,000, and preferred stock, par value \$2,500,000.

⁵ The company carries \$1,314.90 reacquired fractional bonds and scrip in Suspense.

⁶ The stock of the East River Gas is entered in this table as returned by the New Amsterdam, but the amount is bracketed and not included in the totals. All the property is covered by the fixed capital accounts of the New Amsterdam.

⁷ Included in fixed capital. Book value of each investment not separately reported.

⁸ As the book value of these is not reported, the par value is shown here.

⁹ Matured real estate mortgage.

¹⁰ Does not include \$19,919,000 debenture bonds, which are overdue or due on demand.

¹¹ Represents book value of \$149,500 par value of stock; the remaining securities are included in fixed capital accounts and separate valuation is not reported.

¹² Debenture bonds due on demand; does not include debenture bonds which are overdue and included in the fixed capital account.

TABLE XLIII. Intercompany Ownership by gas and electrical companies in the First District of stocks and obligations of controlled

COMPANY	PAR VALUE OF SECURITIES OF ACTIVE FIRST DISTRICT LIGHT AND POWER COMPANIES HELD ¹			BOOK
	Stocks	Funded debt	Total	IF ACTIVE LIGHT AND POW
				Stocks and funded debt
CONSOLIDATED GAS CONTROL—Concluded				
<i>New York Edison owns—</i>				
Consol. Tel. & El. Subway.....	\$1,670,000 00	¹² \$2,935,000 00	\$4,605,000 00	¹³ \$77,734 90
Edison Lt. & Pr. Install.....				
Yonkers Elect. L. & Pr.....				
Total.....	1,670,000 00	2,935,000 00	4,605,000 00	77,734 90
<i>United Electric L. & P. owns—</i>				
N. Y. Gas, Elect. L., H. & P.....		5,000 00	5,000 00	4,856 25
Consol. Tel. & El. Subway.....	200,000 00		200,000 00	50,000 00
Brush Electric Illg.....	999,000 00		999,000 00	998,263 50
Ball Electric Illg.....				
Total.....	1,199,000 00	5,000 00	1,204,000 00	1,063,118 75
N. Y. & Queens E. L. & P.....				
Brush Electric Illg.....				
N. Y. & Queens Gas.....				
System total.....	\$123,548,601 24	\$12,758,860 00	\$136,307,461 24	\$90,637,983 02
BROOKLYN UNION GAS CONTROL				
<i>Brooklyn Union Gas owns—</i>				
Newtown Gas.....	\$60,000 00		\$60,000 00	\$60,000 00
Flatbush Gas.....	200,000 00		200,000 00	373,771 64
Woodhaven Gas Light.....	20,000 00		20,000 00	20,000 00
Jamaica Gas Light.....	200,000 00		200,000 00	145,000 00
Richmond Hill & Q. C. Gas.....	250,000 00		250,000 00	26,758 86
Equity Gas.....				
Total.....	\$730,000 00		\$730,000 00	\$634,530 50
BROOKLYN EDISON CONTROL				
<i>Brooklyn Edison owns—</i> ¹⁴				
Amsterdam El. L., H. & P.....	\$500,000 00	\$300,000 00	\$800,000 00	¹⁵ \$411,148 43
Edison Construction Co.....				
State Electric L. & P.....				
Kings County El. L. & P.....		¹⁶ 342,000 00	342,000 00	408,960 00
Edison Electric Illg. (Bklyn).....		¹⁷ 400,000 00	400,000 00	388,000 00
Total.....	\$500,000 00	\$1,042,000 00	\$1,542,000 00	\$1,208,108 43
RICHMOND L. & R. R. CONTROL				
<i>Richmond L. & R. R. owns—</i>				
Southfield Beach R. R.....				
N. J. & Staten I. Ferry.....				
Total.....				
Grand total.....	\$124,778,601 24	\$13,800,860 00	\$138,579,461 24	\$92,470,621 95

¹ Includes conduit companies which have to do with the distribution of light and power. Active companies, as used here, do not mean operating or lesser companies only. Companies merged into operating or lesser companies or consolidated with other companies to form new operating or lesser companies, are also included here.

² Exclusive of securities held in fixed capital.

³ Six per cent except as otherwise noted.

⁴ Amount previously contributed to a trustee to cover risk of fire and explosion.

⁵ For these notes, see preceding page.

⁶ As the book value of these investments is not reported, the par value is entered here. Consists of stock \$1,520,500, mortgage bonds \$2,935,000, matured debenture bonds \$1,290,000.

⁷ Consists of stock, par value \$1,216,400, and advances \$344,042.25.

⁸ Consists of stock, par value \$9,900 (cost \$4,646.83, book value \$30), and notes \$1,185,700.

⁹ Inasmuch as no separate valuation is reported, the par value is here shown. Consists of stock \$190,100, and first mortgage bonds \$200,000.

¹⁰ Stock, par value \$129,500; cost \$11,928.70.

¹¹ Stock, par value \$250,000, and bonds, par value \$250,000.

¹² The name of the Kings County Electric Light & Power was changed to the Brooklyn Edison Co., which then absorbed the Edison Electric Illuminating by merger. The entire stock of the Edison Electric,

holdings, December 31, 1919

or associated companies, and investments in insurance participation certificates — Concluded

VALUE OF INVESTMENT HOLDINGS ¹			Temporary advances ²	Securities included in fixed capital accounts	Total book value of holdings in associated companies	Investments in insurance participation certificates ⁴
FIRST DISTRICT OR COMPANIES ³	In other associated companies	Total				
Other investments						
\$17,639,000 00	\$1,560,442 25	\$17,706,734 90	\$1,000,000 00	\$5,745,500 00	\$24,452,234 90	—
17,639,000 00	1,185,720 00	1,185,720 00	50,000 00	390,100 00	1,625,820 00	—
	2,746,168 25	20,452,897 15	1,050,000 00	6,135,600 00	27,638,497 15	\$1,067,106 65
		4,856 25			4,856 25	—
		50,000 00			50,000 00	—
50,000 00		1,048,262 50			1,048,262 50	—
	2 00	2 00			2 00	—
50,000 00	2 00	1,108,180 75			1,108,180 75	111,759 04
						28,600 89
						5,752 21
						1,919 22
\$19,325,010 06	\$2,806,613 27	\$112,709,606 35	\$29,376,166 70	\$17,375,600 00	\$159,521,373 05	\$2,523,944 28
		\$60,000 00	\$942,180 56		\$902,180 56	—
		372,771 64	3,518,841 86		3,891,613 50	—
		20,000 00	119,298 89		139,298 89	—
		145,000 00	283,788 38		428,788 38	—
		26,758 86			26,758 86	—
	\$568,065 50	568,065 50			568,065 50	—
	\$568,065 50	\$1,162,566 00	\$4,764,109 69		\$5,956,705 69	—
\$32,441 44	(²¹)	\$463,589 87	\$3,367 32		\$496,957 19	—
	\$125 00	125 00			125 00	—
		408,960 00			408,960 00	—
		388,000 00			388,000 00	—
\$32,441 44	\$125 00	\$1,290,674 87	\$3,367 32		\$1,294,042 19	\$375,884 82
	\$127,500 00	\$127,500 00			\$127,500 00	—
	\$175,000 00	175,000 00			175,000 00	—
	\$302,500 00	\$302,500 00			\$302,500 00	—
\$19,407,451 50	\$3,677,303 77	\$115,555,377 22	\$34,143,643 71	\$17,375,600 00	\$167,074,620 93	\$2,899,829 10

of a par value of \$5,000,000, owned by the Kings County and carried on its books at a value of \$5,175,870, was canceled at the time of the merger, and the excess of the book over the par value, \$175,870, was erroneously charged to fixed capital instead of to surplus. At the same time, all inter-company balances were canceled.

¹ The book value reported by the company, \$411,673.43, includes stocks, bonds, and coupons without segregation. For the purpose of this table, \$525, the face value of coupons, is deducted and included in other investments; see note 29.

² Consists of bills receivable \$81,916.44, and coupons of which the face value and assigned book value is \$525; see note 28.

³ Bears no interest.

⁴ Stock, par value and cost \$10,000; book value nominal.

⁵ Stock, par value \$18,500; bonds, par value \$205,000. The company reports the book value of the bonds as nominal.

⁶ Rescued bonds; purchased by the trustee under the purchase money mortgage as an investment of the \$1,000,000 cash guarantee fund; for other investments of this fund, see notes to mortgage bonds on Balance sheet in the company's abstract.

⁷ Stock, par value \$127,500.

⁸ Stock, par value \$100,000, and bonds, par value \$75,000.

TABLE XLIII. VALUATION OF PROPERTY: (A) Estimated value according

COMPANY	ESTIMATED COST TO REPRODUCE NEW			
	TANGIBLE REAL PROPERTY		Tangible personal property	Total
	In streets and public places ¹	Outside of streets and public places		
GAS COMPANIES				
<i>Consolidated system</i>				
Consolidated Gas.....	\$12,234,274 90	* \$33,201,628 73	\$11,663,540 65	\$57,099,444 28
Astoria L. H. & P.....	3,080 50	15,005,345 82	1,968,299 25	16,976,725 57
New Amsterdam Gas.....	4,233,344 73	* 18,167,125 52	2,167,092 46	24,567,562 71
Central Union Gas.....	1,416,499 68	6,296,331 34	2,274,219 64	9,987,050 66
Standard Gas Light.....	2,595,003 30	7,352,151 00	1,324,948 37	11,272,102 67
N. Y. Mutual Gas Light.....	1,327,651 60	7,949,303 00	1,018,595 72	10,295,550 32
Northern Union Gas.....	1,243,674 80	2,464,865 90	1,731,456 75	5,439,997 45
N. Y. & Queens Gas.....	470,080 20	* 663,664 77	275,770 77	1,409,515 74
Total.....	\$3,583,609 71	\$1,100,416 08	\$2,483,923 61	\$57,047,949 40
<i>Brooklyn Union system ⁴</i>				
Brooklyn Union Gas.....	10,020,484 31	21,956,382 97	9,711,037 81	41,687,905 09
Newtown Gas.....	1,582,164 06	1,115,115 22	835,827 26	3,533,106 54
Woodhaven Gas Light.....	696,965 32	.....	276,788 32	973,753 64
Jamaica Gas Light.....	604,723 72	149,508 48	230,074 38	984,306 58
Richmond Hill & Q. C. Gas.....	261,602 80	.....	105,372 00	366,975 49
Total.....	\$3,166,940 21	\$2,221,006 67	\$1,159,100 46	\$47,546,047 34
<i>Other gas companies</i>				
Kings County Lighting ⁴	963,306 00	2,283,117 00	479,307 00	3,725,730 00
Brooklyn Borough Gas ⁴	501,955 07	1,382,952 83	87,513 51	1,972,421 41
N. Y. & Richmond Gas.....	1,058,675 50	746,378 33	85,701 06	1,890,754 89
Total.....	\$1,523,936 57	\$4,412,448 16	\$62,521 56	\$7,588,908 19
Total, gas companies.....	\$3,213,486 49	\$118,733,870 91	\$34,235,545 63	\$192,182,903 03
GAS-ELECTRICAL COMPANIES				
Flatbush Gas ⁴	\$2,166,326 38	\$1,635,212 94	\$1,167,240 93	\$4,968,780 25
Queens Borough G. & E.....	697,827 87	3,038,361 11	775,190 66	4,511,379 64
Bronx Gas & Electric.....	* 629,043 00	* 790,719 00	* 198,192 00	* 1,617,954 00
Total.....	\$3,493,197 25	\$5,464,293 05	\$2,140,623 59	\$11,098,113 89
OPERATING ELECTRICAL COMPANIES				
New York Edison.....	\$20,323,286 63	\$102,894,528 96	\$6,801,700 10	\$130,019,515 69
United Electric L. & P.....	4,503,000 00	14,277,957 27	5,423,988 98	24,204,946 25
N. Y. & Queens Electric L. & P.....	2,749,641 51	6,249,985 08	1,216,776 63	10,216,403 22
Brooklyn Edison ⁴	15,345,824 00	15,355,689 00	9,025,387 00	39,726,900 00
Richmond Light & R. R. ¹⁰	972,558 02	1,413,702 60	574,464 85	2,960,725 47
Total.....	\$43,891,310 16	\$140,191,862 91	\$23,042,317 56	\$207,125,490 63
Total, operating light and power companies.....	\$47,384,507 41	\$145,656,155 96	\$25,182,941 15	\$218,223,604 52
CONDUIT COMPANIES				
Consol. Tel. & El. Subway.....	\$16,859,705 11	.....	\$257,518 97	\$17,117,224 08
Empire City Subway.....	14,304,765 64	.....	90,434 39	14,395,200 03
Total.....	\$31,164,470 75	.....	\$347,953 36	\$31,512,424 11
Grand total.....	\$117,762,464 65	\$264,390,026 87	\$59,766,440 14	\$441,918,931 66

¹ Where leaders appear, company admits no depreciation. ² Excludes paving. ³ Includes contents of buildings. ⁴ The Flatbush Gas, which belongs to the Brooklyn Union system, is here grouped with the gas-electrical companies. ⁵ Data as reported to State Tax Commission for December 31, 1916. ⁶ Respondent states that report was based on the Public Service Commission's appraisal of December 31, 1913, to which was added the actual cost of all additions since that date. ⁷ Company failed to report "present value."

to latest report to the State Tax Commission, December 31, 1918

INDICATED DEPRECIATION ¹				"PRESENT VALUE," DECEMBER 31, 1918			
TANGIBLE REAL PROPERTY		Tangible personal property	Total	TANGIBLE REAL PROPERTY		Tangible personal property	Total
In streets and public places ²	Outside of streets and public places			In streets and public places ²	Outside of streets and public places		
	\$604,988 00		\$604,988 00	\$12,234,274 90	\$32,506,640 73	\$11,663,540 65	\$56,404,456 28
				3,080 50	15,005,345 82	1,968,299 25	16,976,725 57
	261,725 00		261,725 00	4,233,344 73	17,906,400 52	2,167,092 46	24,306,837 71
	182,676 20		182,676 20	1,416,499 68	6,113,655 14	2,274,219 64	9,904,374 46
	116,664 00		116,664 00	2,586,003 30	7,335,457 00	1,324,948 37	11,185,406 67
	120,884 00		120,884 00	1,327,661 60	7,828,419 00	1,018,896 72	10,174,666 32
				1,243,674 80	2,464,866 90	1,731,456 75	5,439,997 45
	59,462 50		59,462 50	470,080 20	\$604,302 27	275,770 77	1,350,053 24
	1,346,489 70		1,346,489 70	\$3,683,608 71	\$9,763,988 38	\$2,483,983 61	136,701,519 70
				10,020,484 31	21,956,382 97	9,711,037 81	41,687,905 09
				1,582,164 06	1,115,116 22	835,827 26	3,533,106 54
				696,966 32		276,786 32	973,753 64
				604,723 72	149,508 48	230,074 38	984,306 58
				261,602 80		106,372 09	366,975 49
				13,166,940 81	\$3,881,006 67	11,189,100 46	47,646,047 34
				963,306 00	2,283,117 00	479,307 00	3,725,730 00
\$125,027 13	265,960 92		390,978 06	376,927 94	1,117,001 91	87,513 61	1,581,443 36
(7)	(7)	(7)	(7)	1,058,678 50	746,378 33	785,701 05	1,890,764 88
125,027 13	265,960 92		390,978 06	2,398,909 44	4,164,497 24	662,581 66	7,197,988 24
\$125,027 13	\$1,612,380 62		\$1,787,407 75	\$39,088,459 36	\$117,121,490 29	\$34,235,545 63	\$190,445,495 28
				\$3,166,326 38	1,635,212 94	\$1,167,240 93	\$4,968,780 25
\$370,830 23	\$1,523,396 94	\$135,679 97	\$2,029,907 14	336,997 64	1,514,964 17	639,510 66	2,481,473 50
				629,043 00	790,719 00	196,192 00	1,617,954 00
\$370,830 23	\$1,523,396 94	\$135,679 97	\$2,029,907 14	\$3,122,367 02	\$3,940,896 11	\$2,004,943 62	\$9,068,206 75
				\$30,323,286 63	\$102,864,528 96	\$6,801,700 10	\$130,019,515 69
				4,500,000 00	14,277,957 27	5,423,988 98	24,301,946 25
				2,749,641 51	6,249,966 08	1,216,776 63	10,216,403 22
				15,345,824 00	15,355,689 00	9,025,387 00	39,726,900 00
\$312,244 99	\$351,327 60	\$26,677 24	\$690,249 83	660,313 03	1,062,375 00	547,787 61	2,270,475 64
\$312,244 99	\$351,327 60	\$26,677 24	\$690,249 83	\$43,679,066 17	\$139,840,535 31	\$23,015,640 32	\$206,435,240 80
\$683,075 22	\$1,674,724 54	\$162,357 21	\$2,720,156 97	\$46,701,432 19	\$143,781,431 42	\$25,020,583 94	\$215,503,447 55
\$5,920,507 76		\$12,063 65	\$5,932,601 41	\$10,839,197 35		\$245,425 32	\$11,184,622 67
2,945,221 34		15,956 84	3,961,178 18	10,359,544 30		74,477 56	10,434,021 85
\$9,865,729 10		\$28,050 49	\$9,893,779 59	\$21,298,741 65		\$319,902 87	\$21,618,644 52
\$110,673,831 45	\$3,487,106 16	\$190,407 70	\$14,351,344 31	\$107,068,633 20	\$260,902,921 71	\$50,576,032 44	\$427,567,587 35

Figures shown under "Present Value" represent "estimated cost to reproduce new." * Figures for Bronx Gas & Electric represent "present value" December 31, 1918. Respondent states that it did not report "estimated cost to reproduce new" to State Tax Commission in 1917, and gives no figures for 1918.

² Respondent gives valuation as of October 1, 1919, but states that the report was dated December 31, 1918.

³ Lighting department only.

TABLE XLIII. Valuation of property:

COMPANY	Tangible and intangible property in streets (" special franchise ")	Corporate real property ¹
GAS COMPANIES		
<i>Consolidated system</i>		
Consolidated Gas.....	\$12,302,286 00	\$6,572,500 00
Astoria L., H. & P.....	13,350 00	.....
New Amsterdam Gas.....	3,939,791 00	9,294,000 00
Central Union Gas.....	1,313,647 00	1,377,000 00
Standard Gas Light.....	3,289,703 00	500 00
N. Y. Mutual Gas Light.....	1,368,493 00	.....
Northern Union Gas.....	1,557,750 00	1,180,000 00
N. Y. & Queens Gas.....	311,500 00	1,200 00
Total.....	\$4,096,580 00	18,485,800 00
<i>Brooklyn Union system ⁴</i>		
Brooklyn Union Gas.....	10,677,153 00	10,800 00
Newtown Gas.....	1,448,773 00	.....
Woodhaven Gas Light.....	623,493 00	.....
Jamaica Gas Light.....	558,339 00	.....
Richmond Hill & Q. C. Gas.....	236,367 00	.....
Total.....	13,544,125 00	10,800 00
<i>Other gas companies</i>		
Kings County Lighting.....	1,410,000 00	.....
Brooklyn Borough Gas.....	432,400 00	180,000 00
N. Y. & Richmond Gas.....	1,157,000 00	5,000 00
Total.....	\$3,999,400 00	185,000 00
Total, gas companies.....	\$40,640,045 00	\$18,621,000 00
GAS-ELECTRICAL COMPANIES		
Flatbush Gas ⁴	\$2,115,573 00	.....
Queens Borough G. & E.....	514,974 00	\$86,000 00
Bronx Gas & Electric.....	399,900 00	1,000 00
Total.....	\$3,030,447 00	\$87,000 00
OPERATING ELECTRICAL COMPANIES		
New York Edison.....	\$46,891,700 00	\$566,000 00
United Electric L. & P.....	5,689,500 00	590,000 00
N. Y. & Queens Elect. L. & P.....	4,094,000 00	12,500 00
Brooklyn Edison.....	18,988,000 00	414,800 00
Richmond Light & R. R. ⁵	1,424,000 00	74,000 00
Total.....	\$77,087,200 00	\$1,657,300 00
Total, operating light and power companies.....	\$80,117,647 00	\$1,744,300 00
CONDUIT COMPANIES		
Consol. Tel. & El. Subway.....	\$14,675,110 00	.....
Empire City Subway.....	11,890,400 00	.....
Total.....	\$26,565,510 00	.....
Grand total.....	\$147,323,202 00	\$30,365,300 00

¹ Consists of private rights of way and improvements thereon (including also improvements in streets and public places which are not assessed as special franchises).

² Includes property held under lease on which taxes are paid, as noted separately below.

³ Includes an oil pipe line in East 12th street, assessed valuation \$100.

⁴ The Flatbush Gas, which belongs to the Brooklyn Union system, is here grouped with the gas-electrical companies.

⁵ Includes lands and improvements leased from Jamaica Gas, assessed at \$61,500 (land \$8,500), on which respondent pays 80 per cent of taxes.

(B) Assessed valuation, 1919

OTHER REAL PROPERTY OUTSIDE OF STREETS ¹		Personal property	Total
Land and improvements	Of which, land only		
\$23,545,500 00	\$10,906,700 00	\$680,500 00	\$43,100,788 00
14,717,910 00	2,557,410 00	500,000 00	15,231,260 00
5,438,400 00	2,440,400 00	.....	18,667,191 00
5,428,500 00	787,100 00	350,000 00	8,469,147 00
7,012,300 00	1,858,400 00	.....	10,302,503 00
* 7,556,600 00	1,084,000 00	1,000,000 00	9,925,093 00
456,500 00	196,500 00	150,000 00	3,344,250 00
552,900 00	13,600 00	.....	865,600 00
64,703,610 00	19,844,110 00	2,680,500 00	109,908,830 00
13,616,850 00	3,143,400 00	100,000 00	24,404,803 00
1,080,600 00	42,100 00	25,000 00	2,554,373 00
.....	.....	5,000 00	628,493 00
116,000 00	21,500 00	75,000 00	749,839 00
.....	.....	100,000 00	336,367 00
14,813,480 00	3,807,000 00	306,000 00	28,673,376 00
2,219,500 00	750,500 00	.....	3,629,500 00
644,800 00	92,800 00	.....	1,257,200 00
334,600 00	25,275 00	20,000 00	1,516,600 00
3,198,900 00	888,675 00	80,000 00	6,403,300 00
\$32,715,960 00	\$23,919,685 00	\$3,005,500 00	\$144,982,505 00
\$1,137,900 00	\$106,900 00	.....	\$3,253,473 00
1,316,225 00	* 190,000 00	.....	1,917,199 00
555,500 00	89,000 00	.....	956,400 00
\$3,009,625 00	\$385,900 00	.....	\$6,127,072 00
* \$29,661,800 00	\$3,546,800 00	.....	\$77,119,500 00
7,779,000 00	686,000 00	.....	14,088,500 00
1,431,450 00	285,850 00	\$2,500 00	5,540,450 00
9,649,300 00	1,118,520 00	375,000 00	29,427,100 00
* 498,975 00	132,400 00	10,000 00	2,006,975 00
\$49,020,525 00	\$5,769,570 00	\$387,500 00	\$128,152,525 00
\$52,030,150 00	\$6,155,470 00	\$387,500 00	\$134,279,597 00
\$110,000 00	* \$88,000 00	.....	\$14,785,110 00
550 00	.....	.....	11,890,950 00
\$110,550 00	\$88,000 00	.....	\$26,676,060 00
\$134,856,660 00	\$30,163,155 00	\$3,393,000 00	\$305,938,162 00

¹ Excludes value of land, if any, included in real estate situated in Nassau county.² Includes lands and improvements assessed at \$683,000 (land \$341,000) held under lease. Excludes coal storage plant located in New Jersey, which is taxed in that State.³ Figures include both lighting and railroad departments.⁴ Includes property assessed at \$5,300 held under lease.⁵ Excludes value of land, if any, included in real estate situated in The Bronx.

NOTE REGARDING DEPRECIATION ACCOUNTS

The Uniform System of Accounts prescribed by the Commission for electrical corporations, as well as that for gas corporations, provides that operating expenses shall include capital consumed, defined as the "amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period. Such accrual, less the actual amount expended for repairs in the period, is charged to the expense account (842) "General Amortization," and concurrently credited to the balance sheet account (374) "Accrued Amortization of Capital," the text of which is reprinted below. Reasons for the preference of the term "amortization" over the more common "depreciation" are stated in the following explanatory note (under par. 30) :

"By 'amortization' of any charge or credit is meant its gradual extinction. The word is broader than the word 'depreciation,' since the latter is restricted ordinarily to tangible property. The word 'depreciation,' also imports more of the idea of fluctuating value and is complicated somewhat with the question of cost of replacement at market prices. Because it is considered unnecessary in connection with the gradual consumption or expiration of life of capital to consider the question of cost of replacement until the replacement is actually made, at which time the cost of replacement is duly charged to the appropriate account, and because provision is necessary for the gradual extinction of certain charges (such as those for some kinds of capital, those for extraordinary casualties, for discount on debt, etc.), to which the term 'depreciation' does not well apply, it is considered advisable to use the term 'amortization' in connection with the extinction of such charges, and of certain corresponding credits, such as premiums on debt outstanding."

ES42. GENERAL AMORTIZATION — ELECTRIC*

Charge to this account month by month the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued during the month in the tangible electric capital of the corporation, such portion of the life of intangible fixed capital as has expired or been consumed during the month, and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties; less the amounts charged for that month to the various repair accounts in Electric Operating Expenses. The amount charged (or credited) to this account shall be concurrently credited (or charged) to the reserve account No. 374, "Accrued Amortization of Capital." (See page 27.)

NORM A.—Until otherwise ordered, the "amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued during" any month shall be based on a rule determined by the accounting corporation. Such rule may be derived from a consideration of the said corporation's history and experience during the preceding five years, and the accrual may be on the basis of kilowatt-hours sold. Amortization of intangible capital shall likewise be based on rule. Whatever may be its basis, such rules, and a sworn statement of the facts and expert opinions and estimates upon which they are based, shall be filed with the Public Service Commission on or before January 1, 1909; each amendment of any such rule and a sworn statement of the facts and expert opinions and estimates upon which such amendment is based shall be filed with the Public Service Commission before it is used by the accounting corporations, and shall show the date when it is to be effective. Such rules and statements shall be filed upon sheets $8\frac{1}{2}$ inches by 11 inches, or $9\frac{1}{2}$ inches by 12 inches, and shall be entitled "Rule of the (here naming the accounting corporation) concerning Amortization of Capital."

NORM B.—When any capital is retired from service, the amount (estimated if not known) originally charged to a capital account in respect thereof shall be credited to such capital account, and (except as provided in account No. E100, "Fixed Capital, December 31, 1908.") the original money cost of such capital, less salvage, if any, shall be charged to the reserve account "Accrued Amortization of Capital," any necessary adjusting entry being made in the proper account under "Corporate Surplus or Deficit." Where capital is substantially continuous and cannot be satisfactorily individualized, it shall be kept in efficient operating condition through repair, and the renewals and replacements of parts thereof shall be considered repairs. In the case of buildings, towers, bridges, trestles, and other separate structures capable of being readily individualized, charges to this account must be sufficient to provide (in respect of such capital and except as provided in account No. E100, "Fixed Capital, December 31, 1908.") in the account "Accrued Amortization of Capital" by the time such structures go out of service a reserve equal to the original money cost thereof, less salvage, to which account such original cost, less salvage, shall be charged.

* In the Uniform System of Accounts for Gas Corporations, the corresponding account is the same except that the word "gas" is substituted for "electric."

374. ACCRUED AMORTIZATION OF CAPITAL

Credit to this account such amounts as are charged from time to time to "Operating Expenses," or other accounts to cover depreciation of plant and equipment, and other amortization of capital. When any capital is retired from service, the original money cost thereof (estimated if not known, and where estimated, that fact and the facts upon which the estimate is based shall be stated in the entry), less salvage, shall (except as provided in account No. E100, "Fixed Capital, December 31, 1908") be charged to this account. The amount originally entered or contained in the charges to any capital account in respect of such capital so going out of service shall be credited to such capital account, and any necessary adjusting entry made to the appropriate sub-account under the account "Corporate Surplus or Deficit."

E100. FIXED CAPITAL, DECEMBER 31, 1908

Charge to this account all the Fixed Capital of the accounting person or corporation devoted to electric operations as such capital stood at the close of December 31, 1908. Such charges shall be made at the figures at which such capital was carried on the books of the said person or corporation on that date. When any capital included in such account is retired from service, the amount at which it is charged therein shall be credited to this account; the amount of depreciation or other amortization thereon applicable to the period subsequent to December 31, 1908, shall be charged to account No. 374, "Accrued Amortization of Capital," proper account shall be taken of any salvage, and the remainder of the amount originally charged to capital shall be concurrently charged to the Corporate Surplus or Deficit account (or equivalent account carried on the books on December 31, 1908), unless there was carried on the books at that date a reserve to cover retirement of capital from service, in which case the said concurrent charge shall be made to such retirement reserve account. If the amount at which the said capital in service on December 31, 1908, and subsequently retired from service, was included in the said account is not disclosed on the books and records of the accounting person or corporation and is not within the knowledge of such person or corporation or officers or other employees thereof, it shall be estimated, and such estimated amount shall be treated as is above directed for the actual amount, the fact of estimation being stated in the entry.

NOTE.—Corporations will be required to carry as sub-accounts of the account "Fixed Capital, December 31, 1908," the several accounts on their books on that date which are combined to make up the said account, and to furnish information concerning such sub-accounts in their annual reports.

RETURNS OF INDIVIDUAL COMPANIES

AMSTERDAM ELECTRIC LIGHT, HEAT AND POWER COMPANY

LESSOR

Incorporated April 12, 1897. All of its stock is owned by Brooklyn Edison Co., Inc. [acquired in Oct., 1899. For corporate history, see Reports 1910, vol. I, 271ff., and 1917, vol. III, 307.]

Important Changes during the Year.—None.

Balance Sheet.—Assets: Cost of plant, \$38,417.90; cash, \$72.54 (no change). Liabilities: Funded debt, \$300,000; interest accrued thereon, \$332,075 (increase of \$15,000); owing to associated companies, \$35,283.76 (increase, \$7,302.13); capital stock, \$500,000. Deficit, \$1,178,868.32 (increase, \$22,302.13). For details of securities, see Table XLI; also 1917 Report.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Rents [accrued from lease of plant].....	\$1,200 00	.....
Deductions	3,867 32	\$3,061 12
Gross income	Loss \$2,667 32	D \$3,061 12
Deductions: interest on bonds, \$16,000; other, \$4,634.81.....	19,634 81	283 45
Deficit for year.....	\$22,302 13	\$3,334 57
Deficit January 1, 1919.....	1,156,566 19	
Deficit December 31, 1919.....	\$1,178,868 32	

Underground Conduits, Etc.—At end of year, subway, 2 to 24 ducts; trench feet, 17,495; duct feet, 104,942; thereof unoccupied, 56,696 duct feet. Paving, square yards, asphalt, 1,509; granite, 4,677; miscellaneous, 394; total, 6,580. Manholes and boxes, brick and concrete, 135.

Franchise Requirements.—(1) Payment of city inspectors engaged in the supervision of work projected by the company, (2) payment of annual sum of \$500, (3) payment of 1 per cent of gross receipts, (4) a bond in the sum of \$25,000.

Officers.—President, N. F. Brady; Vice-President, W. F. Wells; Secretary, E. A. Bailey; Treasurer, H. P. Irwin.

Directors.—N. F. Brady, H. P. Erwin, T. E. Murray, W. F. Wells, J. B. Murray.

Main Business Office.—360 Pearl street, Brooklyn.

Report verified by M. S. Sloan,¹ President, on April 17, 1920.

THE ASTORIA LIGHT, HEAT AND POWER COMPANY

Incorporated on January 19, 1899. The company's franchise covering the First ward of the Borough of Queens was acquired [through the Citizens' Mutual Gas Light Co. of Long Island City which was merged into the Astoria Light, Heat & Power Co.] on May 10, 1905.

The company manufactures coal and water gas for the Consolidated Gas Company, which acquired its capital stock on January 21, 1899 [owns its bonds and makes the necessary advances for construction].

Important Changes during the Year.—Securities purchased: U. S. Liberty bonds, par value and amount at which carried on the books, \$35,750. No new powers or franchises were acquired.

¹ M. S. Sloan elected April 6, 1920, on resignation of N. F. Brady.

The Astoria Light, Heat and Power Company

BALANCE SHEET¹

December 31, 1918		December 31, 1919	Increase or (D) decrease
ASSETS SIDE			
\$69,315 22	Cash	\$534,463 45	\$465,148 23
20 32	Consumers' accounts receivable.....	22 32	2 00
775,646 98	Accounts receivable from assoc'd co's.....	825,823 75	50,176 77
1,932,903 66	Other accounts receivable.....	306,889 58	D 1,625,914 08
19,163 51	Interest and dividends receivable.....	10,050 00	D 9,113 51
97,400 00	Other current assets—U. S. Liberty bonds for account of employees.....	29,300 00	D 68,100 00
550,000 00	Special deposits with National City Co.....		D 550,000 00
1,734,092 00	Materials and supplies.....	1,172,095 36	D 561,996 64
733,850 00	U. S. Gov't Liberty Loan bonds.....	769,000 00	35,750 00
224,938 34	Fire insurance participation certificates....	240,698 06	15,759 72
10,911,670 51	"Fixed Capital Dec. 31, 1908".....	10,904,565 38	D 7,105 13
4,330,963 06	Fixed capital installed since 1908.....	4,617,714 98	286,751 92
15,242,633 57	Total book cost.....	15,522,280 36	279,646 79
2,973,728 50	Accrued amortization of capital—Cr. ¹	3,000,633 95	26,905 45
12,268,905 07	Fixed capital—net ²	12,522,246 41	253,341 34
5,171,166 70	Temporary advances to assoc'd co's ³	5,171,166 70	
5,075 24	Other suspense	19,574 99	14,499 75
<u>\$23,582,377 04</u>	Total	<u>\$21,601,930 62</u>	<u>D \$1,980,446 42</u>
LIABILITIES SIDE			
\$396,139 55	Taxes accrued	\$396,098 06	\$2,959 10
736,186 75	Accounts payable to assoc'd co's.....	90,497 94	D 645,688 81
835,817 69	Miscellaneous accounts payable.....	312,844 43	D 522,973 26
68,750 00	Interest accrued on funded debt.....	68,750 00	
15,041 07	Interest accrued on unfunded debt.....	21,191 47	6,150 40
27,500 00	Subscriptions to U. S. Gov't 4th loan.....		D 27,500 00
24,983 00	Employees' Liberty bond payments.....	13,453 83	D 11,529 17
32,900 31	Other unfunded debt.....	18,912 34	D 13,987 97
5,000,000 00	Mortgage bonds	5,000,000 00	
1,500,000 00	Construction advances owing to Consolidated Gas Co.....		D 1,500,000 00
224,938 34	Casualties and insurance reserve.....	240,698 06	15,759 72
10,000,000 00	Common stock	10,000,000 00	
4,721,120 33	Corporate surplus	5,436,463 90	715,343 57
<u>\$23,582,377 04</u>	Total	<u>\$21,601,930 62</u>	<u>D \$1,980,446 42</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credits during year on account of withdrawals and retirements: Plant, \$6,260; tools and implements, \$856.13; total, \$7,105.13. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

¹ This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, *i. e.*, amortization of the cost of perishable property (see *Depreciation*, page 723); but it reports on the liabilities side of the balance sheet certain reserves (Renewals and replacements; contingency reserve) that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

² [Represents advances for expenditures for account of East River Gas Co. of Long Island City in connection with tunnel built under East river from Astoria to East 132d street. See also abstract of New Amsterdam Gas Co.]

³ Miscellaneous items to be adjusted in 1920.

The Astoria Light, Heat and Power Company

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land occupied by gas works.....	\$67,768 73			\$616,104 46
Organization				4,750 00
General equipment	7,949 85			91,850 82
Works and station structures.....	23,458 26		\$350 00	862,796 26
Holders				1,595 76
Furnaces, boilers, and accessories.....				95,053 67
Benchies and retorts.....	536 95			163,133 97
Water-gas sets and accessories....	17,329 80		4,203 84	678,581 17
Purification apparatus				405,223 00
Accessory equipment at works.....	152,529 40		919 99	876,645 41
Gas meters				18 93
Gas engines and appliances.....				22 91
Gas tools and implements.....	18,890 93		16,047 66	61,191 01
Engineering and superintendence..	11,341 92			308,806 75
Interest during construction.....			177 47	159,816 30
Misc. construction expenditures....	10,034 57		1,419 53	202,125 61
Total	\$306,870 41		\$23,118 49	\$4,617,714 98

Details of Expenditures for Property.—Grading and filling, \$67,768.73; narrow gauge railroad equipment, \$7,836.46; steel storage building, \$15,000; railroad, \$3,116.49; contents of generator house, \$17,329.80; exhauster house contents, \$17,721.92; pump house contents, \$4,306.57; coal handling apparatus, \$123,332.27; minor projects, \$51,106.31; total, \$307,507.54.

Equipment Retired during Year

CLASS OF EQUIPMENT	Number of units retired	Cost of equipment retired	Dis-mantling	Amount recovered	Amount charged to renewals and replacements
Works and station structures.....	1	\$350 00		\$350 00	
Illuminating gas boilers.....	2	4,203 84	\$899 31	550 00	\$4,553 15
Enclosure walls		6,250 00	872 49		7,122 49
Tools and implements.....		16,902 79		\$415 87	16,486 92
Sulphuric acid tank.....		919 99			919 99
Wooden fence removed.....			42 00		42 00
Cash discounts		177 47		\$177 47	
Cement bags		1,419 53		\$1,419 53	
Total		\$30,223 62	\$1,813 80	\$2,912 87	\$29,124 55

Miscellaneous Investments.—Held free: Fire insurance participation certificates, par value and amount at which carried on books, \$240,698.06; income accrued during year, \$7,220.94; U. S. 1st Liberty loan 3½'s, 1947, par value and amount at which carried on books, \$8,350; income accrued during year, \$291.41; U. S. 2d Liberty loan 4½'s, 1942, par value and amount at which carried on books, \$500; income accrued during year, \$21.19; U. S. 3d Liberty loan 4½'s, 1928, par value and amount at which carried on books, \$740,450; income accrued during year, \$31,359.76; U. S. 4th Liberty loan 4½'s, 1938, par value and amount at which carried on books, \$20,300; income accrued during year, \$647.11.

* Net figure, exclusive of cash discounts, \$177.47, and salvage, \$2,185.40, deducted from expenditures during year.

* See note 1.

The Astoria Light, Heat and Power Company

Bills and Accounts Receivable from Associated Companies

NAME OF COMPANY	Charges and advances during year	Reimbursed during year	Amount at close of year	Interest accrued during year
New Amsterdam Gas Co.....	\$138,666 34	\$134,968 12	\$12,446 93	.....
Consolidated Gas Co.....	7,942,325 97	7,903,648 20	761,990 35	.....
East River Gas Co.....	325,962 41	328,517 72	* 5,199,312 71	* \$310,270 00
National Coke and Coal Co.....	194,434 37	177,196 43	28,594 99	.....
Central Union Gas Co.....	40,300 32	41,547 60	1,438 43	.....
N. Y. & Queens Gas Co.....	602 52	777 11	11 81	.....
Standard Gas Light Co.....	48,277 35	53,270 30	3,196 23	.....
Westchester Lighting Co.....	489 20	548 23	.....	.....
N. Y. Edison Co.....	12,694 61	13,132 61	.....	.....
Total	\$3,708,772 99	\$3,653,596 22	\$5,996,990 45	\$310,270 00

Miscellaneous Accounts Receivable.— Henry Bower Chemical Mfg. Co. (residuals), \$33,196.78; The Barrett Co., \$56,027.52; U. S. Gov't (Gas Defense Services), \$197,474.82; U. S. Gov't (Ordnance Dept.), \$10,103.86; North Eastern Const. Co., \$3,500; miscellaneous, \$6,586.86; total, \$306,889.58.

Materials and Supplies

Anthracite coal	\$483,011 87	Ammonia sulphate	\$17,272 20
Gas oil	103,693 85	Cyanogen	24,820 23
Carbon	500 28	Ammonia	2,772 00
Coal for carbonizing.....	288,251 51	Oil waste and packing.....	2,777 98
Shavings	1,696 65	Drip oil	5,700 00
Sulphuric acid	3,028 65	Pipes and fittings	19,474 93
Copperas	8,917 50	Bolts, nuts, screws, rivets, etc.	6,797 55
Iron borings	3,896 98	Structural steel	17,040 34
Iron mass	29,654 10	Valves, cocks, greases, cups, etc.	10,680 80
Coke	86,109 76	Electric repair parts.....	5,848 67
Coal-gas tar	11,245 33	Lumber	1,842 10
Water-gas tar	14,636 16	Miscellaneous	15,064 79
Ammoniacal liquor	2,573 13		
Total			\$1,172,095 36

Securities.— See Table XLI; also 1917 Abstract.

Bills and Accounts Owning to Associated Companies.— Advances owing to Consolidated Gas Co. at end of year, \$22,319.10; interest accrued during year, \$33,342.48; paid \$38,383.65.

Other advances.— Non-interest bearing amounts: Central Union Gas Co., \$1,947.02; East River Gas Co. of Long Island City, \$38,623.90; New Amsterdam Gas Co., \$25,423.91; New York & Queens Elec. Lt. & Pr. Co., \$47.48; New York Edison Co., \$999.53; Standard Gas Light Co., \$1,137.00; Consolidated Gas Co., \$22,319.10; total current account, \$90,497.94.

Miscellaneous Accounts Payable.— Coal, \$17,952.87; oil, \$231,646.45; miscellaneous, \$34,265.11.

Other Unfunded Debt.— Wages accrued, \$16,514.08; water accrued, \$2,398.28; total, \$18,912.34.

Reserves.— Contingencies *: Credit balance at beginning and end of year, \$2,906,166.67. Renewals and replacements — plant withdrawn from service *. Credit balance at beginning of year, \$67,561.83; credits during year, \$55,430 (based on 0.5¢ per M cu. ft. gas sold); plant withdrawn from service, \$29,124.56; credit balance at end of year, \$93,867.28. Fire insurance participation certificates: Credit balance at beginning of year, \$224,938.34; credits during year, \$15,759.72; credit balance at end of year, \$240,698.06.

* Includes \$5,171,166.70 temporary advances and \$25,855.84 interest. See note 2.

† Interest rate 6%; amount received during year, \$284,414.16.

* See *Depreciation*, page 723.

The Astoria Light, Heat and Power Company

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price (cents)	Net amount for year	Increase or (D) decrease
Operating revenue — sales of gas :				
To Consolidated Gas Co. { Cost	*11,084,780.2	57.10	\$6,329,465 63	\$1,517,801 09
{ Rent		10.74	1,190,000 00	640 83
{ Total }		67.84	\$7,519,465 62	\$1,518,441 92
To U. S. Government.....	967.9	80.00	774 32	D 63,884 32
To other consumers.....	251.4	80.00	201 12	D 8 40
Total sales	11,085,999.5		\$7,520,441 06	\$1,454,549 20
Miscellaneous revenues: Rent for use of land, buildings, apparatus, etc.			117,747 16	68,327 19
Total operating revenue.....			\$7,638,188 22	\$1,522,876 39
Operating expenses :		Cents per M cu. ft. ¹⁰		
Gas making labor.....		5.45	\$804,682 76	\$139,512 13
Roller fuel		2.47	273,725 99	D 108,702 00
Generator fuel		¹¹ 6.21	688,507 17	16,961 29
Gas oil		¹¹ 18.78	2,084,113 53	117,434 29
Gas coal		¹² 24.97	2,770,016 40	1,161,856 71
Coal-gas enricher ¹³		¹³ 1.99	220,938 29	102,006 93
Electric power house operation.....		0.77	85,486 96	D 5,072 29
Other supplies and expense.....		1.59	176,131 45	26,413 94
Gas production, undistributed adjustment— steam — Cr.		0.05	5,214 70	D 118,033 57
Repairs at works.....		5.76	640,770 62	139,828 65
Total works expense.....		67.94	\$7,538,158 47	\$1,712,673 25
Less residuals produced — Cr.....		21.94	2,434,627 78	362,207 73
Total of foregoing.....		46.00	\$5,103,530 69	\$1,350,465 52
Gas production — undistributed adjustment — gas — Cr.				D 7,094 04
Net cost of gas in holder { Coal gas		43.79	\$1,943,376 46	\$1,065,242 37
{ Water gas		47.48	3,160,154 23	292,317 19
{ All gas		46.00	5,103,530 69 ¹⁴	1,357,559 56
Total production expenses.....		46.04		
Inventory adjustments and duplicate charges — Cr.		0.11	11,653 60	D 135,024 47
General expenses (excluding depreciation)....		1.08	114,332 55	D 24,252 91
Total of foregoing.....		46.96	\$5,206,209 64	\$1,518,331 12

⁹ Measured at respondent's station meters; delivered at the New York end of the tunnels running from Astoria and Ravenswood in the Borough of Queens to the Boroughs of Manhattan and The Bronx.

¹⁰ The ratios for net cost of gas in holder and preceding items are based on 11,083,587 M cu.ft. of gas made (coal gas 4,438,204 M cu.ft., water gas 6,655,683 M cu.ft.); those for total production expenses and following items on 11,085,999.5 M cu. ft. of gas sold.

¹¹ Water gas expense only; ratios for the 6,655,683 M cu.ft. made are: Generator fuel, 10.34; gas oil, 31.31.

¹² Coal gas expense only; ratios for the 4,438,204 M cu.ft. made are gas coal, 62.41; coal gas enricher, 4.98 (See note 13.)

¹³ Apparently includes only a portion of the cost of the oil used for enrichment, remainder being in "water gas oil."

¹⁴ [Constituent items shown above were computed by the Bureau of Statistics and Accounts.]

The Astoria Light, Heat and Power Company

INCOME STATEMENT — *Concluded*

	Cents per M cu. ft.	Net amount for year	Increase or (D) decrease
Operating expenses — <i>Concluded</i> :			
Renewals and replacements — plant withdrawn from service ¹⁵	0.50	\$55,430 00	\$6,796 65
Total (including amortization) ¹⁵	47.46	\$5,261,639 64	\$1,525,127 77
Tax accruals	4.83	535,171 68	D 14,869 54
"Joint facilities and arrangements"	4.30	477,130 21	D 29,431 44
Total of expenses, taxes, etc.	56.59	\$6,273,941 53	1,480,326 79
Operating income applicable to corporate property		\$1,384,246 69	\$42,049 60
Non-operating income: Interest on National City Co. loan, \$3,463.80; on bank balances, \$5,061.51; on fire insurance participation certificates, \$7,220.94; on Liberty bonds, \$40,094.44; on loan to East River Gas Co., \$310,270; <i>less</i> , Federal corporation tax, \$35,382.82		330,747 87	D 17,722 82
Gross corporate income		\$1,694,994 56	\$34,326 78
Deductions from gross income: Interest on unpaid taxes, \$21,191.47; on obligations to associated companies, \$83,- 342.48; interest on funded debt, \$275,000		379,533 35	14,532 35
Net corporate income		\$1,315,460 61	\$9,792 83
CORPORATE SURPLUS			Amount
Surplus, December 31, 1918			\$4,721,130 33
Balance for year transferred from income			1,315,460 61
Adjustment of coke used under retorts for 1918			9,601 22
Adjustment of cyanogen sludge sales for 1918			8,622 77
Sundry credits in connection with U. S. Government operations for 1918			11,446 88
Total			\$6,066,451 81
Dividends declared, 6% on \$10,000,000 of stock		\$600,000 00	
Sundry charges in connection with U. S. Government operations for 1918		21,447 38	
Adjustment of cyanogen sludge sales for 1918		8,540 63	
Total deductions			629,988 01
Surplus, December 31, 1919			\$5,436,463 90

Gas Enriched by — New Amsterdam Gas Co.¹⁶ (1,940,310,300 cu. ft.), \$220,938.29. Gas oil used, 18,506,194 gallons; cost, \$231,025.74; oil tar produced, 650,886 gallons; value thereof, \$29,753.70; charge by New Amsterdam Gas Co., based on invoice cost of oil used by them for respondent's account, \$231,025.74, less allowance for value of residuals produced, \$30,172.75, plus 10%, \$20,065.30; total, \$220,938.29; charged to coal-gas enricher.

Joint Facility Rents. — East River Gas Co. of L. I. City, part of capacity of Ravenswood tunnel, \$48,268; partial use of 48-inch by 60-inch main, \$53,214.50; partial use of Astoria tunnel, \$357,013.69; Standard Gas Light Co., partial use of 48-inch Harlem River main, \$13,644.02; total, \$477,130.21.

¹⁵ [The company makes no charge to operating expense account, General amortization. Instead, it has included in operating expenses an unauthorized account, "Renewals and replacements — plant withdrawn from service," for which concurrent credit is made to a similar named reserve. See *Depreciation*, page 723.]

¹⁶ See addendum to abstract of Consolidated Gas Co. for further details as to Joint facility charges.]

The Astoria Light, Heat and Power Company

Sale of Residuals and Byproducts.—See Table XI.

Operating Expenses.—For details see Table XXXIII.

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see the note introducing these abstracts. Under date of March 1, 1900, this company filed with the Commission a rule of depreciation which provides for a charge to "General Amortization—gas" and a concurrent credit to "Accrued Amortization of Capital" of 9.5¢ per M cu. ft. of gas manufactured. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, it has included in operating expenses without authority from the Commission the item "Renewals and replacements—plant withdrawn from service," charging thereto, in 1919, 0.5¢ per M cu.ft. of gas sold.

Taxes

CLASS OF TAX	Levied and charged to income	Amount paid	Due and unpaid
Lands	\$90,610 61	\$307,819 36	\$192,618 54
Improvements on lands.....	288,208 84		
Special franchise	316 38	316 38	
Personal property	11,115 25	11,115 25	
Gross earnings—state	¹⁷ 45,326 86	36,920 45	
Dividends—state	6,000 00	6,000 00	
Federal income	¹⁸ 132,167 06	179,609 46	
Capital stock—federal	26,814 50	26,814 50	
Total	\$570,554 50	\$567,595 40	\$192,618 54

MISCELLANEOUS INFORMATION

Works and Holders.—See Tables I–IV.

Mains.—Length, 3,687 feet (0.7 mile); no change during year. (See Table V.)

Services.—In use at end of year, 3. (See Table VI.)

Meters.—Consumers' meters in service at end of year, 3. (See Table VII.)

Gas Made and Sold (cu.ft.).—Gas on hand at beginning of year, 10,284,000; made during year—coal gas, 4,438,204,000; water gas, 6,655,683,000; sold to Consolidated Gas Co., 11,084,780,200; to U. S. Government, 967,900; to others, 251,400; used by respondent, 7,004,500; on hand at end of year, 11,167,000. (See Tables VIII and XIII.)

Materials and Residuals.—Gas oil is delivered under terms of a contract made by the Consolidated Gas Co. Under its provisions there was delivered during the year 31,650,311 gallons at 6.58 cents. (For details, see Table XI.)

Accidents.—See Tables XXVII and XXVIII.

Employees and Wages.—See Tables XXX and XXXI.

Officers.—President, Wm. H. Bradley; Vice-President, Horace W. Fuller; Secretary, Lewis B. Gawtry; Assistant Secretary, C. M. Carbonell; Treasurer, C. G. M. Thomas; Assistant Treasurer, Benj. Whitely; Auditor, F. L. Lambrecht; Controller, R. A. Carter; Assistant Controller, H. M. Brundage.

Directors.—George F. Baker, N. F. Brady, George B. Cortelyou, Donald G. Geddes, William Rockefeller, John A. Garver.

Main Business Office.—190 E. 15th street, New York city.

Report verified by W. H. Bradley, President, March 15, 1920.

¹⁷ [Although in part applicable to non-operating income, the entire amount is charged to operation.]

¹⁸ Of this amount, \$35,382.82 is charged to non-operating revenue.

THE BRONX GAS AND ELECTRIC COMPANY

Incorporated August 16, 1893. The company supplies water-gas and electricity in that section of the Borough of The Bronx lying east of the Bronx river, formerly the old Town of Westchester, exclusive of the incorporated village of Williamsbridge. On December 31, 1908, the ten principal stockholders were reported to be: Estate of Chas. E. Coddington, 3,354 shares; L. A. G. Coddington, 314; A. H. Morris, 180; H. C. Henderson, 151.2; A. M. Jenks, 127.8; Elizabeth M. Hayes, 126; John F. Carroll, 90; C. W. Morse, 90; W. H. Bolton, 72; Julia A. Romaine, 62.

Important Changes during the Year.—First and refunding mortgage bonds un-issued, held in treasury, were taken by the sinking fund January 1, 1919, at par, \$13,000. Rate for gas was increased on August 3, from \$1 to \$1.50 per M cu.ft. No new powers or franchises were acquired.

BALANCE SHEET ¹

December 31, 1918		December 31, 1919	Increase or (D) decrease
ASSETS SIDE			
\$22,427 49	Cash	\$14,760 87	D \$17,667 12
87,214 06	Accounts receivable from City of New York (for gas and electricity).....	54,754 47	17,540 41
56,876 40	Consumers' accounts receivable.....	76,164 68	18,288 28
9,480 68	Other accounts receivable.....	30,987 64	21,556 96
30,075 00	Special deposits for coupons.....	30,300 00	225 00
11,367 56	Other special deposits (sinking funds un- vested) ²	11,243 08	D 114 53
1,962 96	Prepayments	2,111 86	128 90
119,704 18	Materials and supplies.....	141,476 21	21,772 03
	"Fixed Capital, Dec. 31, 1908:"		
233,926 56	Electric department	230,517 71	D 3,407 86
306,552 58	Gas department	366,342 47	D 210 11
210,896 70	General capital	210,896 70	.....
	Fixed capital installed since 1908:		
333,684 94	Electric department	351,212 70	17,527 76
395,909 24	Gas department	403,200 53	7,201 28
64,211 83	General capital	65,458 30	1,246 42
1,605,370 90	Total book cost.....	1,637,628 40	22,357 50
70,377 47	Accrued amortization of capital — Cr. ³	73,335 10	2,957 63
1,534,893 43	Total fixed capital — net ¹	1,554,293 30	19,399 87
106,805 83	Unamortized debt discount and expense ³	105,630 00	D 1,175 83
6,066 32	Construction work in progress.....	18,843 59	11,777 27
1,442 15	Other suspense — real estate improvement accounts	1,442 15	.....
<u>\$1,947,276 06</u>	Total	<u>\$2,089,007 30</u>	<u>\$91,731 34</u>
LIABILITIES SIDE			
\$32,980 24	Taxes accrued	\$36,433 51	\$12,443 27
50,000 00	Bills payable — due on time.....	50,000 00	.....
44,530 96	Consumers' deposits	46,516 63	1,985 67
55,659 74	Miscellaneous accounts payable.....	51,260 52	D 4,400 22
174 00	Dividends declared	174 00	.....
28,050 00	Interest accrued on funded debt.....	27,950 00	D 100 00
.....	Interest accrued on unfunded debt.....	3,135 92	3,135 92

¹ Respondent reports on the liabilities side of the balance sheet the reserves "Accrued Amortization of Capital" that contains accumulation made through the prescribed account in former years. This balance is here deducted from fixed capital or cost of property as it represents a part of the expired life or amortized portion of fixed capital outlay.

² [In addition, there is included in the sinking fund \$83,000 of respondent's own bonds, of which \$13,000 was added during the year.]

³ See note 4.

The Bronx Gas and Electric Company

BALANCE SHEET — *Concluded*

December 31, 1918	LIABILITIES SIDE — <i>Concluded</i>	December 31, 1919	Increase or (D) decrease
\$7,360 67	Other unfunded debt.....	\$7,317 53	D \$43 15
1,110,000 00	Mortgage bonds	1,110,000 00	.....
81,357 56	Sinking fund reserves ⁴	94,243 08	12,885 47
17,254 39	Casualties and insurance reserve.....	18,360 87	1,106 48
2,065 00	Suspense credit balances.....	* 47,360 00	45,295 00
486,500 00	Common stock	486,500 00	.....
41,323 50	Corporate surplus	60,775 30	19,451 80
\$1,947,276 06	Total	\$2,089,007 30	\$21,731 24

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908"—Credits during the Year on Account of Withdrawals and Retirements.—Electric department: Poles and fixtures, \$2,555.83; distribution system overhead, \$28.76; line transformers and devices, \$49.79; municipal street lighting system, \$380.08; municipal arc lamp sets, \$393.44; total, \$3,407.95.

Gas department: Gas services, \$150.31; meters, \$59.80; total, \$210.11. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
<i>Electric</i>				
Power plant buildings.....				\$35,636 69
Furnaces, boilers, and accessories..	\$298 11			49,683 83
Turbo-generators				61,235 81
Accessory electric power equipment	297 59			20,400 48
Misc. power plant equipment.....	101 78			1,556 40
Substation equipment	138 43		\$166 30	5,744 79
Poles and fixtures.....	2,410 30		1 30	47,836 36
Underground conduits				1,811 98
Transmission system				6,817 44
Distribution system	4,673 41		376 54	22,139 63
Line transformers and devices..	3,044 97		15 00	12,716 47
Electric services				2,167 87
Electric meters	5,622 80		146 85	26,112 33
Electric meter installation.....	43 96			2,523 68
Municipal street lighting system..	1,653 64		571 70	49,212 06
Electric tools and implements....	182 47			386 87
Electric laboratory equipment.....	377 83			2,326 18
Misc. construction expenditures..				906 70
Total — electric	\$18,795 37	0	\$1,267 61	\$361,213 70
<i>Gas</i>				
Works and station structures.....	\$286 61			\$9,445 96
Holders	131 58			238 53
Furnaces, boilers, and accessories..				364 23
Misc. power plant equipment.....				22 54
Water-gas sets and accessories....	41 32			38,486 63
Purification apparatus				1,993 83
Accessory equipment at works....	237 27			5,561 54

⁴[Represents the total balance in sinking fund reserves for the amortisation of discount on bonds, and is in effect a credit to unamortized debt discount and expense.]

⁵Interest due January 1, 1920, on bonds held in the reserves, \$2,350; amounts applicable to reconstruction and re-routing of lines on account of new subway construction pending final classification, \$45,000.

The Bronx Gas and Electric Company

Fixed Capital Installed since December 31, 1908 — Concluded

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
<i>Gas — Concluded</i>				
Trunk lines and mains.....	\$3,951 41			\$278,322 39
Gas services	1,816 47		\$561 48	38,088 49
Gas meters	652 72		5 00	24,590 92
Gas meter installation.....	272 68			3,672 58
Gas tools and implements.....				533 14
Gas laboratory equipment.....	64 86			1,415 42
Misc. construction expenditures...	303 84			464 34
Total — gas	\$7,767 76		\$566 48	\$408,200 52
<i>General</i>				
General structures	\$219 60			\$30,498 37
General equipment	1,881 82		\$855 00	24,962 64
Land devoted to gas and electric operations				19,997 29
Total — general	\$2,101 42		\$855 00	\$65,458 30

Construction Work in Progress.—Incomplete line jobs, \$13,883.64; incomplete gas main jobs, \$52.80; incomplete plant projects, \$2,907.15; total, \$16,843.59.

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired *	Amount of salvage charged to material	Amount charged to accrued amortisation of capital
<i>Electric</i>				
Substation wattmeter	1	\$156 30	\$156 30	
Poles and fixtures.....	121	2,557 13		\$2,557 13
Wire No. 1/10 w. p. (ft.).....	1,500	143 09		143 09
Wire No. 6 w. p. (ft.).....	1,060	417 26		417 26
Transformer, 3 kw.	1	49 79		49 79
Oil drum	1	15 00	15 00	
Electric meters	9	146 85		146 85
Street lamps and settings.....	86	965 14		965 14
Total — electric	—	\$4,460 46	\$171 20	\$4,279 26
<i>Gas</i>				
Gas meters	8	\$64 80		\$64 80
Gas services	14	160 31		160 31
Total — gas	—	\$215 11		\$215 11
<i>General</i>				
Typewriter	1	\$125 00	\$30 00	\$95 00
Ford body	1	30 00		30 00
Hudson touring car.....	1	700 00	250 00	450 00
Total — general	—	\$855 00	\$280 00	\$575 00
Grand total	—	\$5,580 57	\$451 20	\$5,069 37

* "All Fixed Capital December 31, 1908, items are retired at figures given under the order of the Public Service Commission in Case No. 1067, at depreciated values as of December 31, 1908."

The Bronx Gas and Electric Company

Materials and Supplies

ELECTRIC DEPARTMENT		Cost of quantity on hand at close of year	GAS DEPARTMENT		Cost of quantity on hand at close of year
Bituminous coal		\$1,969 31	Anthracite coal		\$12,440 94
Anthracite coal		11,002 93	Gas oil		8,857 72
Incandescent lamps		3,609 74	Coke		237 59
Motors		1,320 01	Castiron pipes and fittings....		28,632 24
Heaters, fans, etc.....		514 92	Wrought-iron pipes		1,345 36
Poles		10,428 44	Cookers		764 69
Crossarms		1,428 81	Gas jobbing material.....		1,249 94
Insulators		1,075 50	Miscellaneous		8,886 94
Copper wire and cables.....		28,282 59			
Electric jobbing merchandise..		1,097 56	Total — gas		\$62,515 42
Miscellaneous		18,210 98			
Total — electric		\$78,960 79	Grand total		\$141,476 21

Unamortized Debt Discount and Expense.—Unamortized balance December 31, 1918, \$106,905.83; amount charged to income during year, \$1,175.83;⁷ unamortized balance, December 31, 1919, \$105,630.

Securities.—See Table XL1; also 1917 Abstract.

Consumers' Deposits, Gas and Electric.—Balance at beginning of year, \$44,580.96; added during year, \$13,696.80; refunded during year, \$11,761.13; balance at end of year, \$46,516.63. (For number of deposits, see Table XL.)

Other Unfunded Debt.—Water accrued, \$125.92; special deposits, \$7,191.60; total, \$7,317.52.

Reserves

	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Accrued amortization of capital— electric	\$42,069 13	\$3,529 85	\$5,305 46	\$45,293 52
Accrued amortization of capital— gas	23,306 34	80 09	348 85	23,041 58
Sinking fund No. 1, Case 1160 ¹⁰	63,650 81	9,440 26		73,091 07
Sinking fund No. 2, Case 1287 ¹⁰	6,520 39	979 61		7,500 00
Sinking fund No. 3, Case 1390 ¹⁰	2,924 88	175 12		3,100 00
Sinking fund No. 4, Case 1667 ¹⁰	5,800 07	1,229 37		7,029 44
Sinking fund No. 5, Case 1940 ¹⁰	2,461 41	1,061 11		3,522 52
Casualty insurance	17,254 39	8,095 74	6,989 26	18,360 87

Suspense credit balances: Coupons, sinking fund, \$2,075; coupons, casualty fund, \$276; amounts pending classification, \$45,000; total, \$47,350.

⁷ [Concurrent to certain additional charges to income, various credits are made to sinking fund reserves instead of to the account Unamortized debt discount and expense.]

⁸ Consists entirely of salvage.

⁹ [These figures do not represent the net loss on capital retired during the year, but include salvage recoveries of \$582.94.]

¹⁰ Reserve for amortization of discount on bonds in accordance with the order of the Commission.

The Bronx Gas and Electric Company

INCOME STATEMENT

(A) Electric Department

	Kw. hrs. delivered	Rate or average price (cents)	Net amount for year	Increase or (D) decrease
Operating revenues—sales of electric current:				
Municipal street lighting — incandescent	1,225,232	8.886	\$108,879 85	\$4,958 07
Lighting municipal buildings.....	25,990	10.000	2,599 00	471 10
Commercial metered lighting.....	1,113,350	9.168	102,068 12	25,161 32
Commercial metered power.....	140,472	8.332	11,706 11	252 06
Total sales	2,505,044	—	\$226,252 08	\$30,942 55
Miscellaneous electric revenue: Rent of electric meter, \$723.96; merchandise and jobbing, \$2,179.45; miscellaneous, \$2,394.40			5,797 81	D 466 15
Total electric operating revenue.....			\$231,049 89	\$30,476 40
Operating expenses:		Cents per kw. hour ¹¹		
Power plant labor.....		0.708	\$21,881 13	\$2,496 40
Fuel for power.....		1.352	41,799 78	3,423 35
Other supplies and expenses.....		.213	6,569 32	1,499 68
Repairs .....		.196	6,067 25	D 252 52
Total production expenses.....		3.046	\$76,317 48	¹² \$7,166 91
Transmission .....		.002	48 17	D 265 27
Distribution .....		.895	22,165 26	7,138 22
Commercial utilization .....		.012	314 49	D 112 69
Municipal street lighting.....		.346	8,666 36	1,715 54
Commercial administration .....		.127	3,174 58	163 12
Promotion of business.....		.023	567 50	D 551 23
General (exclusive of depreciation).....		.947	23,729 48	2,817 01
General amortization				
Total of foregoing.....		5.388	\$124,983 22	\$18,071 62
Uncollectible operating revenue (electric).....		.017	428 46	D 24 06
Tax accruals (electric).....		.395	9,897 43	D 478 93
Total of expenses, taxes, etc.....		5.800	\$145,299 21	\$17,568 64
Electric operating income applicable to corporate property		3.423	\$85,750 68	\$12,907 76

¹¹ Of this amount, \$14,555.22 represents an increase in rates bid by the company for street lighting for 1919 which the city refuses to pay.

¹² The first four ratios are based on 3,091,217 kw.hrs. (the net output after deducting 356,063 kw.hrs. used at generating station); the following ratios on 2,505,044 kw.hrs. sold.

¹³ [The constituent items shown above were computed by the Bureau of Statistics of this Commission.]

The Bronx Gas and Electric Company

INCOME STATEMENT—Continued

(B) Gas Department

	M cu.ft. delivered	Rate or average price (cents)	Net amount for year	Increase or (D) decrease
Operating revenues—sales of gas:				
Lighting municipal buildings.....	1,299.7	150.00	\$1,950 90	\$842 81
Commercial metered lighting.....	208,238.3	119.30	248,429 72	42,066 07
Total sales	209,538.0		\$250,380 62	\$42,898 98
Miscellaneous revenue—merchandise and jobbing.....			6,653 01	1,325 71
Total gas operating revenue.....			\$257,033 63	\$44,224 69
Operating expenses:		Cents per M cu.ft. ¹⁴		
Gas making labor.....		6.467	\$15,306 21	\$1,299 67
Boiler fuel		3.529	8,351 96	340 62
Generator fuel		12.065	28,484 29	2,868 80
Gas oil		32.481	76,875 84	D 713 96
Other supplies and expenses.....		2.323	5,488 27	1,396 71
Repairs at works.....		4.677	11,069 05	4,812 41
Total works expense.....		61.512	\$145,585 12	\$10,006 25
Less residuals produced—Cr.....		.317	751 52	D 4,110 39
Net cost of gas in holder.....		61.195		
Total production expenses.....		69.121	\$144,833 60	\$14,116 64
Transmission and distribution.....		11.186	23,439 43	2,063 99
Commercial administration		5.406	11,327 86	D 55 79
Promotion of business.....		.968	2,025 02	D 2,208 92
General (exclusive of depreciation).....		23.701	49,746 00	14,637 35
General amortization				
Total of foregoing.....		110.420	\$231,371 91	\$23,578 27
Uncollectible operating revenue (gas).....		.577	1,208 21	263 43
Tax accruals (gas).....		7.749	16,237 86	1,120 69
Total expenses, taxes, etc.....		118.746	\$248,817 48	\$29,962 29
Gas operating income applicable to corporate property		3.921	\$3,216 15	\$14,262 40

(C) Electric and Gas Departments Combined

Operating income—electric and gas.....	\$93,966 83	\$27,170 16
Non-operating income—interest revenues.....	1,504 74	180 17
Gross corporate income.....	\$95,471 57	\$27,350 33
Deductions from gross income: Interest on funded debt, \$55,500; interest on consumers' deposits, \$2,313.58; interest on bills payable, \$3,081.68; interest on accounts payable, \$758.87; interest on taxes, \$1,861.87; interest on bonds in casualty reserve fund, \$550; amortization of debt discount and expense, \$14,386.30.....	78,442 30	5,073 25
Net corporate income.....	\$17,029 27	\$22,277 06

¹⁴The ratios for net cost of gas in holder and preceding items are based on 236,677,000 cu.ft. of gas made; those for total production expenses and the following items are based on 209,537,970 cu.ft. sold.

¹⁵[The constituent items shown above were computed by the Bureau of Statistics of this Commission.]

The Bronx Gas and Electric Company

CORPORATE SURPLUS		Amount
surplus, December 31, 1918.....		\$41,323 50
Credit balance for year transferred from income.....		17,029 27
Bad debts collected.....		63 73
Coal stock adjustments, 1913-1918.....		3,216 41
Refund Pennsylvania state coal tax, 1915.....		415 30
Municipal street lighting increase in 1918 rate from 75¢ to \$1.50.....		1,107 81
Total		\$63,156 02
Interest accrued on unpaid taxes to January, 1919.....	\$1,284 06	
Worthless deposits accumulated in oil tank since 1904....	1,096 87	
Total deductions		2,380 72
Surplus, December 31, 1919.....		\$60,775 30

Municipal Street Lighting.— Nitro-filled tungsten lamps: 409 (400-watts) at \$90 per year; 146 (250-watts) at \$60 per year; 1943 (100-watts) at \$33 per year; hours burning, 3,950 per year; total consumption, 1,225,232 kw.hrs.; amount of revenue, \$109,902.65 (discounts and other abatements deducted, \$1,022.80), of which the city refuses to pay \$14,556.22, representing an increase in the rates bid by the company for 1919.

Contracts and Sales According to Electric Rate Classification

RATE CLASS	Average number of contracts	Average number of meters	Kw.hrs. delivered	Amount of revenue
Municipal buildings, 10¢.....	1	28	25,990	\$2,599 00
Commercial metered lighting, 12¢....	2,609	2,009	672,023	80,518 82
Commercial metered lighting, 10¢.....	1	1	30,007	3,000 70
Commercial metered lighting, 3-10¢..	1	3	53,500	3,293 18
Commercial metered lighting, 1½-10¢.	2	2	357,820	15,255 42
Commercial metered power, 5-10¢....	46	46	117,829	10,572 96
Commercial metered power, 5¢.....	3	4	22,643	1,132 15
Total	2,063	2,093	1,279,812	\$116,372 23

Merchandise and Jobbing Revenue.— Receipts from the sale of merchandise and from jobbing, gas, \$19,949.22; electric, \$4,565.82; less cost of materials sold, gas, \$13,296.21; electric, \$2,386.37; amount credited to revenue, gas, \$6,653.01; electric, \$2,179.45.

Sale of Residuals and By-products.— See Table XI.

Operating Expenses.— For details, see Tables XXXIII, Gas, and XXXVI, Electric.

Depreciation.— For this Commission's requirements concerning the accounting for depreciation, see note introducing these abstracts. Under date of July 23, 1912, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—Gas" of 12 cents per M cu.ft. of gas sold; and for a charge to "General amortization—Electric" of 1 cent per kw.hr. of electric current sold [less cost of actual repairs]. Supplementary to the provisions

The Bronx Gas and Electric Company

of this rule, the company added pro rata at the close of the year a sufficient amount to make the total credit to the reserves \$30,000 for the year. This procedure was followed down to, and including, the year 1917; since then nothing has been reserved for General amortization.

Taxes

CLASS OF TAX	Levied and charged to income ¹²	Amount paid	Due and unpaid
Real estate	\$13,165 34	\$900 60	\$33,099 38
Corporate real property.....	23 70	23 70	.....
Special franchise	9,477 62	9,477 62	.....
Gross earnings—state	2,334 13	2,155 60	.....
Federal income	739 50	735 50	.....
Capital stock—federal	388 50	388 50	.....
Total	\$26,124 79	\$13,681 52	\$33,099 38

MISCELLANEOUS INFORMATION

Gas Works and Holders.— See Tables II–IV.

Gas Mains.— Length at end of year, 348,814 ft. (66.06 miles). (See Table V.)

Gas Services.— Number available at end of year, 4,312. (See Table VI.)

Gas Meters.—At end of year, owned, 9,029; in use by consumers, 8,519. (See Table VII.)

Gas Made and Sold (cu.ft.)— Gas on hand at beginning of year, 367,000; made during year, 236,877,000; used by company, 1,038,200; sold to public, 209,537,970; unaccounted for, 26,111,830; on hand at end of year, 356,000; gas unaccounted for per average mile of main, 935,274. (See Tables VIII–XIII.)

Materials and Residuals.— Gas oil, old contract [7.03–7.80¢], on which 556,257 gals. were delivered; new contract, at 7.8–5.75¢, on which 609,952 gals. were delivered. (For details of materials and residuals consumed, see Table XI.)

Electric Power Plant.— Generating station located at Blackrock avenue, Westchester, N. Y.; kw. capacity, 3,350. (For number of units, kind, and capacity in service, see Table XV.)

Circuits, Poles and Transformers.— See Table XVI.

Electric Services.— See Table XVII.

Electric Meters.—At end of year, owned, 2,992; in use by consumers, 2,740. (See Table XVII.)

Electric Current Generated and Sold (kw.hrs.)— Generated, 3,947,280; used at generating stations, 856,063; used in company's offices, 62,561; supplied for municipal street lighting, 1,225,232; sold to public, 1,279,812; unaccounted for, 523,612. (See Tables XXI, XXII, XXV and XXVI.)

Load Data.— See Tables XX, XXIII and XXIV.

Accidents.— See Tables XXVII, XXVIII and XXIX.

Employees and Wages.— See Tables XXX and XXXI.

Officers.— President and General Manager, Eugene H. Rosenquest; Vice-President, A. B. Cruikshank; Secretary and Treasurer, Henry E. Butler; Assistant Secretary and General Purchasing Agent, William A. Root; Assistant Treasurer and Auditor, Allan A. Searle; Chief Engineer, John D. Alden.

Directors.— Eugene H. Rosenquest, Henry E. Butler, A. B. Cruikshank, J. Horace Harding, Henry Sanderson.

Main Business Office.— 43 Westchester square, Bronx, New York city.

Report verified by Eugene H. Rosenquest, President and General Manager, March 15, 1920.

¹² Distributed between the two departments on the basis of use of property or gross earnings, except taxes on general property which are distributed half and half, and capital stock tax distributed according to plant investment.

¹³ Exclusive of accrued interest, \$3,135.92.

BROOKLYN BOROUGH GAS COMPANY

Incorporated February 21, 1898. Since incorporation it has supplied water gas to the 31st ward, Borough of Brooklyn, City of New York. The company is controlled by Caroline Foerderer Artman, administratrix of the estate of Robert H. Foerderer, the control having been acquired June 1, 1907.

Important Changes during the Year.—In the 31st ward, 2.50 miles of main were laid; and in the 32nd ward 1.63 miles were sold or retired. Approximately 2,940 cubic yards were filled in. A 235-h.p. turbine blow unit for a new water-gas set was purchased and delivered, but not installed. A retaining wall was built about the new 200,000-gal. oil tank. A 296-h.p. Babcock and Wilcox steam boiler, and part of the high pressure system were installed.

M. E. Dillon was appointed general manager July 1, 1919, in place of G. H. Woodall, resigned.

No new powers or franchises were acquired.

BALANCE SHEET

December 31 1918	ASSETS SIDE	December 31 1919	Increase or (D) decrease
\$12,971 45	Cash	\$24,369 11	\$11,397 66
8,080 14	Accounts receivable from City of New York (for gas).....	9,260 99	1,230 85
35,048 45	Consumers' accounts receivable.....	60,181 17	25,132 72
1,027 01	Other accounts receivable.....	7,080 87	6,083 86
1,141 00	Deposit for municipal street lighting contract	1,267 60	126 60
3,951 39	Prepayments	1,712 39	D 2,239 00
87,513 51	Materials and supplies.....	89,312 31	1,798 70
1,964,907 90	Fixed capital—gross ¹	2,031,121 00	66,213 10
390,978 05	Accrued amortization of capital—Cr.....	434,609 27	43,631 22
1,573,929 85	Fixed capital—net.....	1,596,511 73	22,581 88
42,947 05	Unamortized debt discount and expense.....	40,899 89	D 2,057 16
12,382 60	Construction work in progress.....	19,230 44	6,847 84
141,270 67	Other suspense ²	111,295 57	D 29,975 10
<u>\$1,920,213 12</u>	<u>Total</u>	<u>\$1,961,091 97</u>	<u>\$40,878 85</u>
LIABILITIES SIDE			
\$119,242 20	Consumers' deposits	\$142,860 35	\$23,618 15
57,405 06	Miscellaneous accounts payable ³	79,331 00	21,925 94
22,916 67	Interest accrued on funded debt.....	10,416 67	D 12,500 00
658 00	Other unfunded debt.....	397 40	D 260 60
1,000,000 00	Mortgage bonds	1,000,000 00	.....
182,209 96	Optional reserves	435,617 92	173,965 96
750,000 00	Common stock	750,000 00	.....
212,218 77	Corporate deficit	378,089 37	165,870 60
<u>\$1,920,213 12</u>	<u>Total</u>	<u>\$1,961,091 97</u>	<u>\$40,878 85</u>

¹[Under date of March 3, 1914, the Public Service Commission for the First District issued an order as a result of their appraisal and examination. The said order fixed the value of the entire fixed capital accounts of the Brooklyn Borough Gas Co. The order further demanded that the fixed capital accounts of the company should be rewritten as of January 1, 1914, in accordance with the fixed capital values as fixed in the statement of the Commission, attached to and made part of the order—Report for 1914.]

²Franchise and other intangibles in process of amortization.

³[This account includes income tax payable to the Collector of Internal Revenue, on the coupons of the general mortgage bonds assumed by the company. The amount payable was \$177.50 on December 31, 1918, \$457.50 on December 31, 1919, and represented an increase of \$280.00.]

⁴This is composed of \$355,250.17, the rate reserve representing the difference between the 80¢ per M rate fixed by law, effective July 1, 1916, and the 95¢ rate charged to December 12, 1918, and the \$1.10 rate charged to December 31, 1919; and of \$925.75 deposited with respondent on account of "sale of Sheephead Bay Road property."

Brooklyn Borough Gas Company

Contingent Liabilities.—See * in balance sheet, liabilities side.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

Fixed Capital^a

TITLE OF ACCOUNT	Installed during year	Adjust- ments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land occupied by gas works.....	\$2,062 72			\$108,047 97
Land occupied by outside holder stations				20,627 45
Other land	83 00			21,107 81
Organization				20,000 00
Other tangible gas capital.....				60,000 00
General structures	155*95			25,824 02
General equipment	5,837 38		\$2,377 12	17,170 65
Works and station structures....	1,904 12	Cr *\$3,976 80		108,617 04
Holders				297,503 70
Furnaces, boilers, and accessories	11,273 16	Dr 45 73		34,376 94
Steam engines				1,455 53
Water-gas sets and accessories...	7,491 47			63,720 45
Purification apparatus				44,676 75
Accessory equipment at works...	31 75			91,990 20
Trunk lines and mains.....	20,738 72	Cr * 6,768 70	6,315 59	618,218 57
Gas services	33,599 79	Cr *24,825 52	2,095 36	177,228 63
Gas meters	24,627 06	Cr 16 09	567 29	154,910 53
Gas meter installation.....	6,629 77		343 75	49,658 24
Gas engines and appliances			1,228 40	11,673 62
Gas tools and implements.....	198 10			2,238 24
Gas laboratory equipment.....	10 00			2,095 56
Law expenditures during con- struction				15,000 00
Taxes during construction.....				5,000 00
Interest during construction....				65,000 00
Miscellaneous construction ex- penditures				15,000 00
Total	\$114,671 99	Cr \$36,531 38	\$12,927 51	\$2,061,121 00

Details of Expenditures for Property

Grading, approximately 2,940 cu. yds. n. s. of creek.....	\$1,612 26
General equipment—furniture for office, 4 Ford cars, 1 Ford truck, lettering, etc., on 2 Ford runabouts.....	5,837 33
Water-gas sets and accessories—1 turbine blower unit, 235-h.p.....	7,491 47
Works and station structures—retaining wall around 200,000-gal. oil tank	1,850 36
Furnaces, boilers, and accessories—1 Babcock & Wilcox steam boiler, 235-h.p.	10,884 48
Trunk lines and mains—various sizes, 2.5 miles.....	20,734 27
Gas services—various sizes, 1,068.....	32,519 42
Gas meters—various sizes, 1,917.....	24,610 97
Gas meter installations—new sets, 2,113.....	6,629 77
Minor projects	1,446 41
Total	* \$113,916 81

^a See note 1, page 732.^b Bookkeeping adjustment covering charge in 1918 to Works and station structures and transferred in 1919 to Construction work in progress.^c Of this amount \$6,764.25 is a cash credit and \$4.45 is an overcharge correction.^d Of this amount \$24,045.15 is a cash credit, \$121.07 is an overcharge correction and \$659.30 is transferred from Services, where it was credited in error.^e To reconcile this item with total fixed capital installed during the year, as shown on this page, allow for adjustment credit of \$800.91 and adjustment debit of \$45.73.

Brooklyn Borough Gas Company
Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units	Cost of equipment retired	Amount of salvage charged to material	Amount charged to accrued amortization of capital
Street mains	8,640	\$6,315 59	.....	²⁰ \$4,690 07
Gas services	102	2,065 36	.....	²¹ 253 50
Gas meters	89	567 29	\$209 86	367 43
Gas appliances	172	1,228 40	.....	²² 883 40
General equipment	5	2,377 12	775 00	²³ 1,592 12
Gas meter installation.....	126	²⁴ 343 75	.....	.....
Total .....	.....	\$12,927 51	\$984 86	\$7,786 53

Miscellaneous Accounts Receivable.— Gas merchandise and jobbing revenue, \$3,143.41; real estate rentals, \$86; street lamp merchandise, \$158; Columbia Trust Co., \$3,663.46; total, \$7,060.87.

Materials and Supplies.— Cost of quantity on hand at end of year: Bituminous coal, \$525.69; generator fuel, \$3,277.55; gas oil, \$20,593.09; iron oxide, \$5,325.23; coke, \$982.84; cast-iron pipes and fittings, \$25,550.79; wrought-iron pipes and fittings, \$7,338.29; gas ranges and water heaters, \$21,821.14; gas lamps, portable and semi-indirect, \$147.76; gas fixtures, heaters, and small appliances, \$1,686.47; works supplies: checker brick, boiler tubes, etc., \$1,663.51; one 90-h.p. turbine engine, \$100; one 90-h.p. turbine and blower, \$260; total, \$89,312.21.

*Unamortized Debt Discount and Expense.*²⁵— First mortgage, unamortized balance, December 31, 1918, \$11,570.00; charged to income during the year, \$603.72; unamortized balance, December 31, 1919, \$10,966.28. General mortgage, unamortized balance, December 31, 1918, \$31,377.06; charged to income during the year, \$1,453.44; unamortized balance, December 31, 1919, \$29,923.61.

Securities.— See Table XLI; also 1917 Abstract.

Consumers' Deposits.— At beginning of year, \$119,242.30; added during year, \$69,941.93; refunded during year, \$46,323.78; balance at end of year, \$142,860.35; interest accrued and paid during year, \$5,337.66.

Reserves.— Accrued amortization of capital: Credit balance at beginning of year, \$390,978.05; credits during year (on basis of 14½¢ per M cu.ft. sold, less cost of repairs), \$51,417.74, charged to operating expenses; charged during the year for fixed capital withdrawn or retired during year, \$7,786.52; credit balance, December 31, 1919, \$434,609.27.

Rate reserve representing the difference between 80¢ per M cu.ft., rate fixed by law, effective July 1, 1916, and 95¢ per M cu.ft., rate collected to December 12, 1918, and \$1.10 per M cu.ft. rate collected subsequently: Credit balance at beginning of year, \$182,209.96; credits during year, \$173,040.21; credit balance, December 31, 1919, \$355,250.17.

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues—sales of gas:				
Municipal street lighting.....	11,918	\$0.749	\$8,931 70	\$176 45
Lighting municipal buildings....	989	.749	740 49	D 350 50
Municipal heat and power.....	939	.760	703 82	D 257 60
Prepaid gas	68,798	1.067	75,446 26	5,514 78
Commercial metered lighting....	516,867	1.067	561,592 78	123,953 72
Total sales	599,501	.....	\$647,415 05	\$129,336 76

²⁰ Returned to stock, \$137.67; sold to Brooklyn Union Gas Co., \$1,487.85.

²¹ Sales to Brooklyn Union Gas Co., \$1,336.86.

²² Sales to Brooklyn Union Gas Co., \$340, 50½ Lion water heaters.

²³ Allowance on new check protector, \$10.

²⁴ Received from Brooklyn Union Gas Co.

²⁵ See *Securities* for particulars of funded debt including discount suffered, etc.

Brooklyn Borough Gas Company

INCOME STATEMENT—*Concluded*

		Net amount for year	Increase or (D) decrease
Miscellaneous revenues:			
Rent of gas appliances.....		\$418 04	D \$561 96
Gas merchandise and jobbing revenue.....		¹⁸ 23,137 91	13,625 65
Total miscellaneous revenue.....		\$23,555 95	\$13,063 69
Total operating revenue.....		\$876,971 00	\$142,400 45
Operating expenses:	Cost per M cu. ft. ¹⁷ (cents)		
Gas making labor.....	4.73	\$32,301 61	\$10,542 95
Boiler fuel	4.29	¹⁹ 29,304 39	10,102 56
Generator fuel	12.64	86,307 28	13,774 35
Water-gas oil	28.39	193,905 08	29,138 80
Other supplies and expenses.....	0.55	3,764 98	114 09
Repairs at works.....	1.89	12,897 33	D 8.9 99
Total works expense.....	52.49	\$358,370 62	\$62,842 76
Less residuals produced.....	1.66	11,301 25	3,451 06
Net cost of gas in holder.....	50.83		
Total production expenses.....	57.89	\$347,069 37	²⁰ \$59,391 71
Transmission and distribution.....	9.20	55,153 44	12,853 47
Commercial administration	6.22	37,377 77	3,969 07
Promotion of business	1.50	8,993 84	1,110 38
General expenses (excluding depreciation)....	7.71	46,218 07	D 10,063 08
Total of foregoing.....	82.52	\$494,711 49	\$67,263 55
General amortization (reserved).....	8.68	51,417 74	D 4,860 21
Total (including amortization).....	91.10	\$546,129 23	\$63,413 34
Uncollectible operating revenue.....	0.20	1,239 00	436 45
Tax accruals	5.56	33,327 12	206 43
Total of expenses, taxes, etc.....	96.86	\$580,685 95	\$63,055 23
Operating income applicable to corporate property.....		\$95,285 05	\$79,345 23
Non-operating income: Rent revenue, \$192; interest, \$55.25; less rent expense, \$45.65.....		701 60	D 170 55
Gross corporate income.....		\$95,986 65	\$79,174 68
Deductions from gross income: Interest on funded debt, \$50,000; on meter deposits, \$5,337.66; on notes, \$423.19; on fuel bills, \$32.43; on deferred payment of interest on general mortgage bonds, ²¹ \$750; amortization of debt dis- count and expense, \$2,057.16; rate reserve, ²² \$173,040.21; bondholders' income tax, \$457.50.....		232,098 20	94,938 78
Net corporate income.....	Loss	\$136,111 55	\$15,704 10

¹⁸ Receipts from sale of merchandise and from jobbing, \$98,237.36; less cost of materials sold, \$70,089.44.

¹⁹ The ratios for net cost of gas in holder and preceding items are based on 682,766 M cu.ft. made; those for the production expenses and following items on 599,501.3 M cu.ft. sold.

²⁰ This figure includes \$7,519.35, the cost of water-gas tar used under the boilers.

²¹ [Constituent items shown above were computed by the Bureau of Statistics and Accounts.]

²² [This figure is evidently a payment on interest for the last quarter of the year 1912, on the general mortgage bonds, \$12,500, payment of which was deferred until 1919, upon the company agreeing to pay 6% interest for the accommodation. As such, it should not be deducted from the gross income of the current year, but should be deducted from surplus.]

²³ Refer to *Reserves*, page 734.

Brooklyn Borough Gas Company

CORPORATE DEFICIT		Amount
Deficit, December 31, 1918.....		\$212,218 77
Loss for year transferred from income.....		136,111 55
Amortization of franchise.....		25,975 10
Repairing fence at old works.....		85 61
Total		\$378,391 03
Bad debts collected.....	\$4 64	
Salvage of scrap iron, ashes, etc.....	297 02	
Total		301 66
Deficit, December 31, 1919.....		\$378,089 37

Municipal Street Lighting.—861 lamps at \$10.37 per year; gas per lamp-hour, 3½ cu.ft. (3,950 lamp-hours per year); total consumption for year, 11,918.4 M cu.ft.; amount of revenue, \$8,931.70.

Sale of Residuals and Byproducts.— See Table XI.

Operating Expenses.— For details, see Table XXXIII.

Depreciation.— For this Commission's requirements concerning the accounting for depreciation, see note introducing these abstracts. Under date of June 12, 1916, this company filed with the Commission an "Amended Rule" of depreciation, which provides for a charge to "General amortization—gas," and concurrent credit to "Accrued amortization of capital," of 14¼¢ per M cu.ft. sold, less the amounts charged to repairs for the period.

Taxes		Levied and charged to income	Amount paid
CLASS OF TAX			
Lands		\$2,018 98	\$2,018 98
Improvements on lands.....		13,027 20	13,027 20
Corporate real property.....		4,248 00	4,248 00
Special franchise		10,204 64	10,204 64
Gross earnings—state		3,207 80	3,207 80
Capital stock—federal		620 50	620 50
Total		\$33,327 12	\$33,327 12

MISCELLANEOUS INFORMATION

Works and Holders.— See Tables II–IV.

Mains.— Length at end of the year, 609,039 ft. (115.35 miles). (See Table V.)

Services.— Number available at end of the year, 13,762. (See Table VI.)

Meters.— Owned, 19,254 at end of the year; in use by consumers, 16,146. (See Table VII.)

Gas Made and Sold (cu.ft.).— On hand at beginning of year, 876,000; made during the year, 682,768,000; used by company, 3,106,700; sold to public and municipality, 589,501,300; on hand at end of the year, 2,752,000; unaccounted for, 78,232,000. (See Tables VIII–XIII.)

Materials.— Gas oil was delivered during year as follows: 1,727,265 gallons at 7.79¢ per gallon, and 1,053,056 gallons at 5.75¢ per gallon. 1,446,944 gallons at 5.75¢ per gallon remained to be delivered under the 1919 contract. (For details of materials consumed, see Table IX.)

Accidents.— See Tables XXVII and XXVIII.

Employees and Wages.— See Tables XXX and XXXI.

* The year's charge to amortize the "Suspense account, franchise and other intangible assets in process of amortization," set up in accordance with the order of the Public Service Commission.

Brooklyn Borough Gas Company

Officers.—President, Richard L. Austin; Vice-President, John Gribbel; Secretary and Treasurer, Clayton E. Platt; Manager and General Purchasing Agent, M. E. Dillon; Superintendent, H. J. Dillon.

Directors.—Richard L. Austin, Clayton E. Platt, John Gribbel, John B. Austin, Jr., Albert Sellgman, Percival E. Foerderer, Louis C. Gerry.

Main Business Office.—West 17th street and Railroad avenue, Coney Island, N. Y. Report verified by Clayton E. Platt, Treasurer, March 18, 1920.

THE BROOKLYN EDISON COMPANY, INCORPORATED

The Kings County Electric Light and Power Company changed its corporate name on January 10, 1912, to the Brooklyn Edison Company, Inc., and on January 27, 1912, absorbed the Edison Electric Illuminating Company of Brooklyn.¹

Total number of votes cast at last general meeting, February 24, 1919, 97,755, of which 97,330 were cast by A. T. Kiernan, C. A. Boody, and T. E. Murray, on behalf of the corporation; and 15 by T. Gorman, 100 by G. McCarthy, 143 by J. B. Murray, 126 by W. F. Wells, and 32 by H. D. Watson, on behalf of themselves.

Important Changes during the Year.—Convertible debenture bonds, 6% of a par value of \$69,300, were converted into capital stock. Liberty bonds sold or taken up by employees: U. S. 2nd Liberty loan bonds, \$250; U. S. 3rd Liberty loan bonds, \$46,400; U. S. 4th Liberty loan bonds, \$89,050; U. S. Victory loan bonds, \$130,000.

General mortgage gold bonds, series "A", issued, par value, \$5,500,000; cash received, \$4,816,350.

N. F. Brady resigned as President July 23, 1919, and was elected chairman of Board of Directors. M. S. Sloan elected President July 23, 1919.

No new powers or franchises were acquired.

BALANCE SHEET²

December 31, 1918 ³	ASSETS SIDE	December 31, 1919	Increase or (D) decrease
\$409,369 44	Cash	\$223,179 38	D \$241,690 06
73 50	Bills receivable—time	271 12	192 62
286,023 44	Accounts receivable from City of New York (electricity)	306,817 09	21,793 65
1,073,079 23	Consumers' accounts receivable.....	1,280,597 13	182,517 90
Cr 129 85	Other accounts receivable.....	660 11	739 96
22,111 14	Interest and dividends receivable.....	22,081 05	D 30 09
43,000 00	State Industrial Commission deposit.....	43,000 00	.....
103,676 90	Special deposits for coupons.....	240,844 40	137,167 50
274,709 81	Other special deposits.....	309,734 13	35,024 31
2,338 71	Prepayments	2,527 23	1,188 51
1,623,273 18	Materials and supplies.....	1,457,699 83	D 165,603 35
* 175,870 00	Stocks of associated companies.....	.....	D *175,870 00

¹ [For details of merger, see P. S. C. Case No. 2351. For separate histories of the Kings County Electric Light and Power Co. and the Edison Electric Illuminating Co. of Brooklyn, see their reports for 1918.]

² [This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of the cost of perishable property (see *Depreciation*); but it reports on the liabilities side of the balance sheet certain reserves ("Renewals and replacements—plant withdrawn from service" and "Contingency" reserve) that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.]

³ The figures given below are the combined figures of the Kings County Electric Light and Power Co. (now Brooklyn Edison Co.) and the Edison Electric Illuminating Co. of Brooklyn as of December 31, 1918, omitting inter-company transactions.

⁴ [The difference between the par value (\$5,000,000) of the capital stock of the Edison Electric Illuminating Co. and the book value (\$5,175,870) was erroneously shown in "Fixed Capital, December 31, 1908," and is here deducted from that account and from Corporate surplus. To make 1918 comparable with 1919, this difference should be deducted from investments and charged to surplus.]

The Brooklyn Edison Company, Incorporated

BALANCE SHEET—Concluded

December 31, 1918 *	ASSETS SIDE—Concluded	December 31, 1919	Increase or (D) decrease
\$411,798 43	Funded debt of assoc'd co's.....	\$411,798 43	
77,071 43	Advances to assoc'd co's.....	81,916 44	\$4,245 01
353,060 00	Other investment securities.....	217,350 00	D 135,700 00
1,943,838 80	Real estate and other miscellaneous investments	4,578,924 82	D * 364,913 98
11,987,379 11	"Fixed Capital, December 31, 1908".....	17,867,600 31	D 119,778 80
21,597,272 47	Fixed capital installed since 1908 (electric)..	24,738,311 25	3,141,038 78
37,318 86	Fixed capital installed since 1908 (other)...	37,318 88	
39,621,970 44	Total book cost.....	42,643,230 42	3,021,259 98
5,559,991 06	Accrued amortization of capital ² —Cr.....	5,982,375 66	\$22,384 00
34,061,978 78	Fixed capital—net ³	36,660,854 76	2,598,875 98
310 20	Temporary advances to assoc'd co's.....	3,367 32	3,057 12
405,043 87	Unamortized debt discount and expense.....	1,110,496 06	708,443 19
5,845 87	Construction work in progress.....		D 5,845 87
284,387 99	Other suspense	615,398 28	31,010 29
\$40,618,824 92	Total	\$43,263,427 71	\$2,634,602 79

LIABILITIES SIDE

\$1,164,971 41	Taxes accrued	\$784,033 04	D \$380,938 37
1,025,000 00	Bills payable—due on demand.....	200,000 00	D 825,000 00
1,642,650 00	Bills payable—due on time.....	106,000 00	D 1,536,650 00
528,866 27	Consumers' deposits.....	701,796 06	172,929 79
586,773 45	Miscellaneous accounts payable.....	352,596 71	D 234,176 74
2,448 00	Dividends declared.....	2,652 00	204 00
247,826 90	Interest accrued on funded debt.....	383,608 41	135,781 51
106,042 02	Interest accrued on unfunded debt.....	81,703 57	D 23,338 45
55,372 75	Other unfunded debt.....	66,768 16	1,395 41
11,608,000 00	Mortgage bonds.....	16,708,000 00	* 5,100,000 00
1,763,000 00	Miscellaneous funded debt.....	* 1,693,700 00	D 69,300 00
10,542 00	Premium on stocks.....	10,542 00	
614,419 27	Casualties and insurance reserve.....	680,474 51	66,055 24
727,647 82	Other optional reserves.....	785,202 25	57,554 43
17,237,000 00	Common stock	17,306,300 00	69,300 00
3,298,265 08	Corporate surplus.....	* 3,399,051 00	* 100,785 97
\$40,618,824 92	Total	\$43,263,427 71	\$2,634,602 79

Contingent Liabilities.—Reserve for interest on funded debt of and on bills receivable from Amsterdam Electric Light, Heat & Power Co. amounting to \$359,828.10.

Valuation of Property for Purposes of Taxation.—See Table XVIII.

² See this note on page 737.

³ See this note on page 737.

⁴ [There has been deducted from Miscellaneous Investments \$796,960, the cost of underlying bonds deposited in a guarantee fund under terms of the purchase money mortgage, while the face value, \$742,000, has been deducted from funded debt, and the difference, \$54,960, charged to surplus.]

⁵ See this note on page 737.

⁶ Interest on unfunded debt, \$762.46, erroneously included by respondent in Miscellaneous accounts payable, transferred to Interest accrued on unfunded debt.

⁷ [There has been deducted \$408,960, cost of reacquired bonds of a par value of \$342,000. The par value has been deducted from funded debt, and the difference, \$66,960, has been charged to surplus.]

⁸ [Included in Investments for 1918 are bonds of Edison Electric Ill. Co. of Brooklyn, par value \$400,000, cost \$338,000, which as a result of the merger became reacquired bonds. The cost of these bonds was deducted from investments in 1919, and the par value from funded debt, and the difference was credited to surplus. To make 1918 and 1919 comparable the figures should be:

	1918	1919	Increase
Investments	\$555,838.80	\$578,924.82	\$23,086.02
Mortgage bonds	11,209,000.00	16,709,000.00	5,500,000.00
Surplus	3,310,265.03	3,399,051.00	88,785.97.]

The Brooklyn Edison Company, Incorporated

DETAILS OF ASSETS AND DEBIT BALANCES

"Fixed Capital, December 31, 1908"

ITEM	Book cost at beginning of year	Credits during year	Book cost at close of year
Generating station buildings.....	\$1,042,139 74	\$7,482 00	\$1,049,621 74
Substation	636,292 57	875 00	637,167 57
Steam and machinery apparatus.....	992,508 24	69,376 00	1,061,884 24
Generating station, electric apparatus.....	337,363 57	.....	337,363 57
Generating station, real estate.....	308 75	.....	308 75
Substation apparatus	337,190 64	26,115 32	363,305 96
Overhead transmission and distribution system	162,589 52	7,661 67	170,251 19
Subways	4,264,367 39	1,948 62	4,266,316 01
Overhead and underground services.....	1,156,257 02	5,139 19	1,161,396 21
Line transformers	173,217 26	.....	173,217 26
Meters installed	235,007 32	.....	235,007 32
Arc lamps installed.....	196,708 29	.....	196,708 29
Nernst lamps installed.....	9,621 34	.....	9,621 34
Tools and implements.....	30,079 85	.....	30,079 85
Horses and trucks.....	Cr. 750 00	.....	Cr. 750 00
Furniture and fixtures.....	58,612 92	.....	58,612 92
Furniture and fixtures, generating station....	218 42	.....	218 42
Miscellaneous appliances installation.....	27,060 88	.....	27,060 88
Storage batteries	255,115 18	.....	255,115 18
Real estate and structures, office and store- rooms	44,157 21	.....	44,157 21
Sundries	48,418 89	.....	48,418 89
Previous to Nov. 1, 1905.....	3,152,323 52	.....	3,152,323 52
Merged companies *.....	3,236,596 60	1,181 00	3,237,777 60
License under Edison patents.....	945,000 00	.....	945,000 00
Total	\$17,987,379 13	\$119,778 80	\$18,107,157 93

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year	Total cash cost to Dec. 31, 1919
Land occupied by outside substations .....	.....	.....	.....	\$42,835 83
Other land .....	.....	.....	.....	287,641 14
Organization expense.....	\$10,000 00	.....	.....	10,000 00
General structures	37,347 11	Dr. \$32,000 00	\$1,907 00	800,748 11
General equipment.....	59,103 67	.....	10,399 50	219,601 52
Power plant buildings.....	203,967 85	Dr. 58,000 00	4,817 00	1,500,563 44
Furnaces, boilers, and acces- sories	216,697 33	Dr. 76,000 00	5,217 00	2,003,421 50
Steam engines.....	123,976 20	Dr. 58,000 00	4,000 00	1,391,596 32
Electric generators.....	16,443 74	Dr. 8,000 00	8,000 00	300,748 92
Accessory electric power equipment	152,885 11	Dr. 24,000 00	5,845 00	700,489 68
Miscellaneous power plant equipment	4,398 94	.....	.....	140,596 70

* [Represents property of the companies merged by the Edison Electric Illuminating Co. of Brooklyn and placed on the books without being segregated into accounts—Case No. 1540.]

¹⁹ In addition, respondent reports \$175,870, the excess of book cost over par value of \$5,000,000 capital stock of Edison Electric Illuminating Co. of Brooklyn. [See note 5, page 737.]

The Brooklyn Edison Company, Incorporated

Fixed Capital Installed since December 31, 1908 — Concluded

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year	Total cash cost to Dec. 31, 1919
Substation buildings.....	\$6,984 83	Dr. \$7,000 00	.....	\$273,908 76
Substation equipment	328,308 51	Dr. 96,000 00	\$65,393 00	2,607,971 54
Poles and fixtures.....	49,773 73	Dr. 18,000 00	.....	481,724 19
Underground conduits.....	217,175 55	Dr. 99,000 00	.....	2,510,438 38
Transmission system.....	183,156 02	Dr. 60,000 00	2,551 04	1,532,593 35
Distribution system:				
a — Overhead	139,382 29	Dr. 31,000 00	.....	969,955 81
b — Edison tube.....	.....	.....	430 00	3,281 75
c — Other underground....	239,382 35	Dr. 99,079 40	11,223 71	2,550,602 45
Line transformers and devices	57,748 12	.....	.....	313,562 28
Electric services.....	634,040 35	Dr. 115,000 00	13,876 84	3,196,398 74
Electric meters.....	245,169 95	.....	.....	1,394,844 10
Electric meter installation.	303,214 43	Dr. 42,000 00	13,570 00	1,334,891 54
Municipal street lighting system	1,122 70	.....	.....	25,393 05
Commercial arc lamps.....	.....	.....	.....	30,593 01
Electric motors and heaters	288 31	628 83	.....	84,023 82
Electric tools and implements .....	.....	Cr. 81 81	.....	10,519 25
Electric laboratory equipment	395 13	Cr. 547 01	.....	18,847 60
Other tangible electric capital .....	.....	.....	.....	533 47
Engineering and superintendence	171,521 08	Cr. 1,004,194 35	99,372 94	.....
Interest during construction	Cr. 23,219 38	Dr. 254,716 95	.....	.....
Miscellaneous construction expenditures	20,550 50	Cr. 72,802 00	6,651 61	.....
Total	\$3,394,293 42	.....	\$253,254 64	\$24,738,311 25

Fixed Capital Installed since December 31, 1908 — Other Departments.— District steam heating— tangible: Installed during year, none; withdrawn during year, none; cash cost to December 31, 1919, \$37,318.86.

Details of Expenditures for Property

66th street substation: Purchasing two 20,000-sq.ft. condensers.....	\$32,664 05
Purchasing 83,000 lbs. 1" "Admiralty Mixture" condenser tubes.....	20,576 95
Constructing foundations for turbines Nos. 2 and 3.....	20,349 98
Piping for turbines Nos. 2 and 3.....	29,913 46
Installing equipment for 2 2-phase feeder panels.....	28,365 35
Constructing fireproof roof.....	10,517 38
Installing 4 5,000-k.v.a. 60-cycle feeders.....	13,097 17
Rebuilding piers around basin.....	25,173 09
Gold street substation: Installing 2 revolving screens.....	14,075 30
Installing 3 automatic skip hoists.....	37,631 13
Installing 9 h.t. switch and bus compartments.....	19,772 58
Installing a 1000-kw. synchronous converter.....	29,616 66
Hicks street substation: Installing feeder and transformer panels....	21,045 65
Installing electric equipment on feeder panels.....	10,575 08
Atlantic avenue substation: Installing No. 3 2000 kw. synchronous converter	37,942 97
Kings Highway substation: Installing a 2500-k.v.a. transformer.....	26,500 01

The Brooklyn Edison Company, Incorporated

Details of Expenditures for Property — Concluded

32nd street substation: Installing a 2000-kw. synchronous converter..	\$21,716 00
Lexington avenue substation: Installing a 2000 kw. converter.....	60,679 31
Sumpter street substation: Installing 5 2-phase feeder panels.....	22,725 25
Gold street to 41 Beard street: Installing cable.....	19,685 06
Fulton street: Installing cable.....	16,772 40
Gold street to Atlantic avenue substation: Installing cable.....	17,464 39
Hewes street substation: Building 11-duct subway.....	13,678 15
Ainslie street substation: Installing electric equipment for 2-phase feeder panels	19,774 03
Total	\$620,311 90

Equipment Retired during Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage ¹¹	Amount charged to renewals and replacements — plant withdrawn from service
Structure, general	retired	\$3,907 00 Cr.	\$1,901 24	\$5,808 24
Structure, power plant.....	—	10,299 00 Cr.	21,612 15	31,911 15
Structure, substation	—	875 00 Cr.	29 43	904 43
Furnaces, boilers, and accessories	—	74,147 00 Cr.	1,183 04	75,330 04
Substation equipment	23.5	91,508 32	78,909 77	12,598 55
Steam engines.....	—	4,446 00 Cr.	5,280 17	9,736 17
Accessory electric equipment..	—	5,845 00	8,530 48 Cr.	2,685 48
Poles and fixtures.....	—	—	254 05 Cr.	254 05
Underground conduits	460 ft.	1,948 62 Cr.	123 47	2,072 09
Transmission system.....	8,934 ft.	2,551 04	16,853 59 Cr.	14,307 55
Distribution system.....	45,928 ft.	19,315 38	8,080 98	11,234 40
Electric services.....	247	19,016 08	7,400 13	11,615 90
Electric meter installation....	1,321	13,570 00	1,761 46	11,808 54
Electric generators.....	—	8,000 00 Cr.	1,917 46	9,917 46
Engineering and superintendence	—	99,372 94	—	99,372 94
Merger	—	1,181 00 Cr.	286 54	1,467 54
General equipment.....	31	10,399 50	563 10	9,836 40
Miscellaneous	—	6,651 61 Cr.	9,122 53	15,774 14
Total		\$373,083 44	\$80,902 53	¹² \$292,130 91

Miscellaneous Investments

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
Stocks and bonds of assoc'd co's				
Bound:				
Amsterdam E. L., H. & P. Co.				
40-yr. 5% bonds, due 1937.....	\$300,000 00	1899	\$411,673 43	
Coupons	525 00	1899		
Stock	500,000 00	1900-05		
State El. L. & P. Co.:				
Stock	18,500 00	1900-05	125 00	
30-yr. 5% bonds, due 1926.....	205,000 00	1903	Nominal	
Held free:				
Edison Construction Co., stock..	10,000 00	1905-08	Nominal	

¹¹ The credit items represent the excess of cost of removal over salvage.¹² In addition there was charged \$131,031.69, to reserve on account of loss on Materials and supplies.

The Brooklyn Edison Company, Incorporated

Miscellaneous Investments — Concluded

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<i>Stocks and bonds of assoc'd co's — Concluded</i>				
<i>Advances to assoc'd co's:</i>				
Amsterdam E. L., H. & P. Co., bills receivable, 6% demand....	\$81,916 44	1899-1919	\$81,916 44	\$1,100 00
<i>Other investment securities held free:</i>				
Electrical Testing Laboratories, stock	6,270 00	1905-08	6,270 00	627 00
Crescent Athletic Club, 5% bonds, 1923	5,100 00	1906-08	5,080 00	255 00
U. S. Liberty bonds, 20-yr., 4½%, 1938	200,000 00	.....	200,000 00	8,500 00
U. S. Liberty bonds, 10-25-yr, 4%, 1927-43	1,300 00	.....	1,300 00	.....
U. S. Liberty bonds, 9-yr. 4½%, 1927	4,700 00	.....	4,700 00	.....
U. S. Victory bonds, 4-yr. 4½%, 1923	None	1919	.....	3,323 65
Insurance participation certificates, 3%	375,894 82	1904-19	375,894 82	11,276 54
<i>Cash guarantee fund pledged with Central Trust Co. under purchase money mortgage:</i>				
Edison El. Illg. Co. of Brooklyn, 4% bonds, 1937.....	400,000 00	Oct. 1898	338,000 00	46,527 75
Kings County El. L. & P. Co., 6% bonds, 1907.....	342,000 00		408,960 00	
N. Y. Gas, E. L., H. & P. Co., 5% bonds, 1948	200,000 00		202,000 00	
Cash balance .....	.....		1,040 00	
Total .....	.....	.....	\$2,066,949 69	\$71,609 94

Accounts Receivable from Associated Companies.— Amsterdam El. L., H. & P. Co.: Amount at beginning of year, \$310.20; advanced during year, \$7,302.13; reimbursed during year, \$4,245.01; amount owing at end of year, \$3,367.32.

Miscellaneous Accounts Receivable.— Sundry accounts, \$660.11.

Special Deposits.— Coupon, \$240,844.40; dividend, \$2,652; with Comptroller, City of New York, \$38,300; Pension Reserve fund, \$265,659.22; other accounts payable, \$3,122.90; State Workmen's Compensation fund, \$43,000; total, \$593,578.52.

Prepayments.— Insurance, \$3,453.65; rents, \$38.34; wages, \$35.33; total, \$3,527.32.

Other Suspense.— Coupon interest due on first mortgage bonds, Amsterdam El. L., H. & P. Co., \$332,075; accounts receivable, \$4,224.97; claims against public for damage to company's property, \$3,776.39; deposit on contract for purchase of property, \$25,000; advance for wiring customers' premises, \$17,509.71; unmatured instalments on appliances sold, \$71,296.23; miscellaneous, Cr. \$7,348.04; repairs to engine equipment, Cr. \$6,275.25; work in progress withdrawals, Cr. \$29,628.17; unbilled coal and freight thereon, Cr. \$95,232.56; total, \$315,398.28.

Materials and Supplies.— Sales department, "Edison Shop," \$56,785.82; new instalment fixtures, \$24,157.17; Rockwell place, \$63,720.68; Varick avenue, \$224,000.35; Parkville, \$110,778.06; stationery, \$14,697.99; wiring bureau wagons, Cr. \$513.97; reels and oil drums, \$33,498.50; sundry special metals, \$121,795.44; second-hand material, \$12,103.23; operating department, 66th street, \$46,101.08; operating department, Gold street, \$237,264.47; condenser and boiler tubes, \$37,988.66; oil, \$3,731.35; Ainslie street, \$219,233.26; transportation department, \$21,263.44; incandescent lamps, \$16,577.98; coal, \$214,526.30; total, \$1,457,669.83.

The Brooklyn Edison Company, Incorporated

Funded Debt.—General mortgage of Brooklyn Edison, 30-yr. 5's, issued January, 1919; authorized, \$100,000,000; issued during year and actually outstanding, \$5,500,000; cash realized, \$4,816,350; interest accrued, \$275,000; interest charged to income, \$245,308.34; interest paid, \$135,452.50. For other funded debt see Table XLI, and 1917 Abstracts for Edison Electric Illg. Co. of Brooklyn and Kings Co. Elect. L. & P. Co.

Capital Stock.—Authorized issue, 190,000 shares of common stock of a par value of \$19,000,000; issued prior to year, \$17,306,300; issued during year in exchange for \$69,300 convertible debenture bonds, \$69,300; actually outstanding, \$17,306,300; dividends declared, \$1,381,650; dividends paid, \$1,381,446. See also Table XLI, Div. D, footnote 2.

Bills Payable Due on Time and Demand.—To various banks and trust companies, \$306,000; interest accrued but unpaid at beginning of year, \$23,819.92; interest accrued during year, \$22,489.99; interest paid during year, \$45,124.72; interest matured and unpaid at end of year, \$1,185.19.

Consumers' Deposits.—Amount at beginning of year, \$528,866.27; added during year, \$172,929.79; balance at end of year, \$701,796.06; interest accrued during year, \$51,000; interest paid during year, \$15,878.55.

Miscellaneous Accounts Payable.—Unclaimed wages, \$3,459.49; advances by customers for services, \$94,966.63; other accounts payable, \$2,969.70; employees' subscriptions to U. S. Liberty bonds, \$18,971.50; short term mortgages, \$45,000; sundry creditors, \$192,309.39; total, \$352,596.71.

Other Unfunded Debt.—Wages accrued, \$28,061.92; water accrued, \$8,344.44; rents accrued, \$451.80; insurance accrued, \$2,717.74; expenses accrued, \$17,172.26; total, \$56,768.16.

Reserves

	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Renewals and replacements.....	\$4,194,492 81 ¹⁴	\$406,634 20	\$440,399 83	\$4,160,727 13
Casualty	208,995 57	46,475 94	6,683 93	243,787 58
Insurance	14,624 90	3,600 00	423 79	17,802 11
Contingent accounts receivable...	139,003 17	2,482 74	2,175 75	139,310 16
State workmen's compensation fund	43,000 00	3,866 81	3,866 81	43,000 00
Contingencies reserve	1,365,498 85 ¹⁵	456,149 68	.....	1,821,648 53
Insurance participation.....	352,798 80	23,086 02	.....	375,884 82
Pension fund ¹⁶	230,713 91	36,778 41	1,833 10	265,659 22
Stock purchased, Amsterdam Co..	6,878 43	.....	.....	6,878 43
Interest revenue, funded debt, Amsterdam Co.	317,075 00	15,000 00	.....	332,075 00
Advances to Amsterdam Co.....	9,659 04	3,867 32	.....	13,526 34
Interest, bills receivable, Amster- dam Co.	24,318 29	3,434 81	.....	27,753 10
Premium on stocks.....	10,542 00	.....	.....	10,542 00

¹³ The difference, \$29,791.66, between interest accrued and interest charged to income is the amount accrued and received on sale of general mortgage bonds of Brooklyn Edison Co., Inc.

¹⁴ Based upon a rate of 0.6¢ per kw.hr. low-tension sold to general consumers, amounting to \$1,034,759.24, less actual repairs \$705,372.12, \$329,387.12, plus salvage on distribution system \$17,247.08.

¹⁵ Equal to 0.25¢ per kw.hr. for all low-tension current sold to general consumers.

¹⁶ [Created out of surplus and represents offset to cost of 122 shares of Amsterdam Co. stock purchased during 1914, and ordered by Commission to be charged to surplus.]

The Brooklyn Edison Company, Incorporated

INCOME STATEMENT

	Kw.hrs. delivered	Rate or average price (cents)	Net amount for year ¹⁷	Increase or (D) decrease ¹⁸
Operating revenue — sales of electric current:				
Municipal street lighting — incandescent	11,043,643.5	6.5	\$716,943 86	D \$2,249 69
Lighting municipal buildings.....	1,850,697.2	6.7	124,288 48	15,463 85
Municipal heat and power.....	1,554,339.2	5.2	80,891 51	1,242 67
Commercial flat-rate lighting.....	518,113.0	7.2	¹⁹ 40,462 92	2,947 75
Commercial metered lighting.....	75,640,100.4	7.1	5,346,914 47	1,166,972 96
Commercial metered power.....	159,723,633.4	2.6	4,199,027 25	783,230 43
Railroad corporations	1,844,400.0	1.3	24,370 15	D 750 56
Breakdown service	276,334.0	6.3	17,340 49	D 1,493 91
Other electrical corporations.....	71,900.0	1.8	1,258 25	1,258 25
Miscellaneous sales of current.....	3,255,637.0	1.9	60,936 23	D 44,541 08
Total	255,788,797.7	4.1	¹⁹\$10,612,433 61	\$1,922,080 77
Miscellaneous revenues:				
Rent of appliances.....			1,374 96	169 94
Electric merchandise and jobbing ²⁰			95,425 55	18,945 67
Total operating revenues.....			\$10,709,234 12	\$1,941,196 38
Operating expenses:				
		Cents per kw. hr. ²¹		
Power plant labor.....		0.153	\$499,026 68	\$135,242 61
Fuel for power.....		0.806	2,636,899 97	515,206 51
Other supplies and expenses.....		0.030	98,499 48	21,367 27
Repairs		0.132	431,044 47	126,298 17
Cost of current generated.....		1.121	\$3,665,470 60	\$797,114 56
Add electricity received from other companies		4.000	180 00	204 00
Total production expenses.....		1.433	\$3,665,650 60	²²\$796,910 56
Transmission and electric storage expenses...		0.090	230,703 46	36,771 59
Distribution expenses		0.214	546,740 01	214,173 11
Commercial utilization		0.054	133,539 73	32,581 10
Municipal street lighting.....		0.052	132,879 66	11,336 70
Commercial administration		0.062	208,041 97	39,816 70
Promotion of business.....		0.069	176,981 78	43,121 57
General expenses		0.329	841,856 19	126,092 63
Total of foregoing.....		2.323	\$5,941,373 40	\$1,300,803 96
Renewals and replacements — Cr.....		0.152	389,387 12	D 188,123 23
Total (including amortization).....		2.475	\$6,330,760 52	\$1,112,681 73

¹⁷ After deducting discounts and abatements totaling \$203,620.59.¹⁸ [Comparisons are with the combined figures of the Kings County El. L. & P. Co. and Edison El. Illg. Co. of Bklyn. for 1918, omitting inter-company transactions.]¹⁹ Includes revenue for commercial flat-rate power, \$3,188.24.²⁰ Receipts from sale of merchandise and from jobbing, \$423,898.96; less cost of materials sold, \$349,892.37; gross profit, \$74,006.59; add profit on jobbing work performed under agency contracts, \$21,418.96; total revenue, \$95,425.55.²¹ Costs of current generated, based on 327,084,075 kw.hrs. (net output after deducting 10,975,925 used at generating stations); total production expenses and ratios following based on 255,788,797.7 kw.hrs. sold.²² [Constituent items shown above were computed by the Bureau of Statistics and Accounts.]

The Brooklyn Edison Company, Incorporated

INCOME STATEMENT—*Concluded*

	Cents per kw.hr. ¹¹	Net amount for year ¹⁷	Increase or (D) decrease ¹⁸
Uncollectible bills	0.010	\$36,445 53	\$7,078 73
Tax accruals	0.446	1,140,749 36	216,698 12
Total of expenses, taxes, etc.....	2.931	\$7,497,955 34	\$1,336,358 58
Operating income applicable to corporate or leased prop- erty		\$3,211,378 78	\$604,837 80
Other income: Revenues from buildings and minor rentals, \$7,731.98; interest, \$104,161.58; dividends, \$627; miscel- laneous, \$57,236.22, less deductions, \$30,023.53.....		139,733 25	54,317 67
Gross corporate income.....		\$3,351,012 08	\$659,155 47
Deductions from gross income: Interest accrued on funded debt, \$954,791.34; on bills payable, \$22,439.39; on consumers' deposits, \$51,000; on unpaid taxes, \$11,953.18; on real es- tate mortgage, \$2,751.58; amortization of debt discount and expenses, \$45,457.56		1,088,448 65	189,771 45
Net corporate income (corrected).....		\$2,262,563 38	\$469,384 02
Appropriation to reserve for contingencies.....		456,149 68	256,529 63
Balance transferred to surplus.....		\$1,806,413 70	\$212,854 40

CORPORATE SURPLUS

	Amount
Credit balance December 31, 1918.....	\$3,365,225 08
Credit balance for year transferred from income.....	1,806,413 70
Total credits	\$5,171,638 73
Appropriation to employees in 1919 in recognition of faith- ful and efficient service.....	\$101,589 10
Contribution to United War Work Campaign.....	15,000 00
Loss on sale of U. S. Liberty bonds.....	1,300 00
Reserve to offset payments of expenses of Amsterdam E. L. & P. Co.....	3,867 32
Additional Federal income tax for 1918.....	38,351 31
Dividends declared on capital stock.....	1,381,650 00
Total deductions	1,541,767 73
Surplus December 31, 1919.....	\$3,629,881 00

Municipal Street Lighting²⁰

CLASS OF LAMPS	Number of lamps	Price per year	Amount of revenue	Consumption (kw. hrs.)
Bridges:				
Inc. low tension, D. C.....	—	Wholesale	\$18,681 94	626,963.0
Inc. low tension, D. C.....	—	rate		
Inc. tungsten, D. C.....	—	metered		
Streets—tungsten:				
750-c.p. multiple, D. C.....	1	\$121 00	121 00	3,037.5
500-c.p. multiple, D. C.....	95	97 00	9,215 00	192,374.6
367.5-c.p. series, A. C.....	187	93 00	17,391 00	271,455.3
400-c.p. multiple, D. C.....	1,828	90 00	164,542 35	2,975,256.3
300-c.p. multiple, D. C.....	1,449	80 00	280,798 70	2,146,403.1
300-c.p. multiple, A. C.....	323	80 00		
245-c.p. series, A. C.....	1,743	80 00		

¹⁷, ¹⁸ See these notes on page 744.²⁰ Costs of current generated, based on 327,084,075 kw.hrs. (net output after deducting 10,975,325 used at generating stations); total production expenses and ratios following based on 255,788,797.7 kw. hrs. sold.²¹ Hours burning per year, 3,950.

The Brooklyn Edison Company, Incorporated

Municipal Street Lighting — Concluded

CLASS OF LAMPS	Number of lamps	Price per year	Amount of revenue	Consumption (kw.hrs.)
200-c.p. multiple, D. C.....	875	\$48 00	\$120,009 37	874,631.5
200-c.p. multiple, A. C.....	204	48 00		
155-c.p. series, A. C.....	1,675	48 00		
100-c.p. multiple, D. C.....	641	27 50		
100-c.p. multiple, A. C.....	1,567	27 50	86,400 99	1,000,073.6
72-c.p. series, A. C.....	1,296	27 50		
25-c.p. multiple, D. C.....	114	31 00	3,481 75	896,639.3
25-c.p. multiple, A. C.....	1	31 00		
40-c.p. multiple, A. C.....	5	\$28 50	142 50	344,586.3
40-c.p. multiple, A. C.....	54	20 00		
60-c.p. multiple, A. C.....	2	\$24 00	48 00	11,412.8
100-c.p. multiple, D. C.....	16	12 00		
100-c.p. multiple, A. C.....	3	12 00	324 00	8,146.1
40-c.p. multiple, A. C.....	8	12 00		
	12,087	—	\$683,601 38	11,043,643.5

Intercompany Purchases, Sales, Rents, Etc.

	Kilowatt hours	Total compensation	Charged to expense	Credited to revenue
For current sold to:				
New York Edison Co.....	\$71,900	\$1,258 25		\$1,258 25
Manhattan Bridge & Line.....	\$1,844,400	\$24,370 15		24,370 15
For current purchased from:				
Brooklyn Rapid Transit.....	4,000	160 00	\$160 00	

Operating Expenses.— See Table XXXVI.

Depreciation.— For this Commission's requirements concerning the accounting for depreciation, see note introducing these abstracts. This company no longer observes the rule filed with the Commission February 5, 1918, which provides for a charge to repairs and reserve of 0.7¢ per kw.hr. for all current sold to general consumers, but in 1919 charged 0.6¢ per kw.hr. to "Renewals and replacements." It also made an appropriation to the "Contingencies" reserve of 0.35¢ per kw.hr. sold to general consumers.

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Lands	\$26,228 46	\$26,228 46	\$47,616 15	\$112,008 28
Improvements on lands.....	200,988 06	200,988 06	309,462 78	
Corporate real property.....	9,789 28	10,210 53	17,147 09	4,894 64
Special franchise	481,775 08	432,078 27	842,244 54	224,058 41
Personal property	8,850 00	8,850 10	13,827 00	
Other taxes—local	100,500 00	100,500 00	17,488 51	
Gross earnings—state	45,383 85	45,383 85	\$42,507 52	
Dividends—state	24,000 00	24,000 00	20,580 00	
Income—federal	262,510 04	262,510 04	218,174 24	
Capital stock—federal	21,000 00	21,000 00	23,088 50	
Other taxes—federal	9,000 00	9,000 00	7,011 45	
Non-operating	1,147 15	1,147 15	1,088 37	266 50
Total	\$1,141,171 92	\$1,141,896 45	\$1,561,196 13	\$342,826 21

* [On 24-hour schedule, hours burning per year, 8,760.]

* Point of delivery and measurement, respondent's generating station, Gold street.

* Point of delivery and measurement, respondent's substation, Jay street.

* Exclusive of discounts and abatements, \$2,414.32.

* Includes some non-operating taxes.

* Excludes interest accrued, \$3,999.65.

The Brooklyn Edison Company, Incorporated

Rent Charges—Bush Building Co., \$1,200; Bush Terminal Co., \$2,700; Amsterdam El. L., H. & P. Co., \$1,200; Brooklyn Rapid Transit System (attachments to elevated railroad), \$2,069.40; New York Edison Co.,² \$3,376.92; Brooklyn Heights R. Co., \$553.68; miscellaneous, \$23,388.13; total charged to operating expenses, \$40,068.13.

MISCELLANEOUS INFORMATION

Power Plant.—See Table XV.

Circuits, Poles and Line Transformers.—See Table XVI.

Services.—See Table XVII.

Meters.—At end of year, owned, 146,176. (See Table XVIII.)

Electric Current Generated, Purchased and Sold (kw.Hrs.).—Generated, gross, 338,060,000; used at generating stations, 10,975,925; net output, 327,084,075; sold, at switchboard, 34,600; to consumers, 255,738,798; used by respondent in substations, offices, etc., 1,789,559; transmission, transformation, conversion losses, 32,838,061; unaccounted for, 36,632,457. (See Tables XXI, XXII, XXV and XXVI.)

Load Data.—See Tables XX, XXIII and XXIV.

Accidents.—See Tables XXVII and XXIX.

Employees and Wages.—See Tables XXX and XXXI.

Officers.—President, M. S. Sloan; Vice-President, J. C. Brady; Vice-President and General Manager, W. F. Wells; Secretary, E. A. Bally; Treasurer, J. P. Erwin; Auditor, J. C. Van Dyne; General Counsel, Ingraham, Sheehan and Moran; General Purchasing Agent, H. F. Fraase.

Directors.—Frank Bally, C. A. Boody, J. C. Brady, N. F. Brady, A. L. Bridgman, Wm. C. Courtney, Daniel J. Creem, H. C. Du Val, Walton Ferguson, G. B. Gallagher, Wm. V. Hester, Adrian T. Kiernan, Thomas E. Murray, M. S. Sloan, W. F. Wells.

Main Business Office.—380 Pearl street, Brooklyn, N. Y.

Report verified by M. S. Sloan, President, April 16, 1920.

THE BROOKLYN UNION GAS COMPANY

(INCLUDING EQUITY GAS COMPANY)

Incorporated September 7, 1895, under the Transportation Corporations Law. [On November 4, 1895, the respondent acquired all the property (real and personal), franchises and other rights of the following companies: Brooklyn Gas Light Co., Citizens Gas Co.,¹ The Fulton Municipal Gas Co., Metropolitan Gas Light Co., Nassau Gas Light Co., Peoples Gas Light Co., and Williamsburgh Gas Light Co.]

The company supplies water gas in the Borough of Brooklyn, 1st to 28th wards inclusive, Windsor Terrace section of the 29th ward, and entire 32nd ward. Service was begun November 4, 1895.

This company has sole control of the following companies through ownership of their entire capital stock, viz.:

Equity Gas Co.

The Flatbush Gas Co.

The Jamaica Gas Light Co.

The Newtown Gas Co.

Richmond Hill and Queens County Gas Light Co.

The Woodhaven Gas Light Co.

The respondent holds possession, as tenant at will, of the gas works of the Equity Gas Co. situated at Maspeth and Porter avenues. [The other companies act as dis-

² [The Brooklyn Bridge cables are owned jointly by New York Edison Co. and respondent, and are maintained for emergency purposes only, not for the distribution of current to consumers.]

¹ [Represents consolidation in 1891 of Citizens Gas Light Co. and Union Gas Light Co.]

The Brooklyn Union Gas Company

tributing branch agencies for respondent, which manufactures all gas supplied by them to the public.]

According to the 1908 Report, the ten principal stockholders, December 31, 1908, were: H. H. Rogers, 10,023 shares; William Rockefeller, 8,100; David G. Legget, 6,440; Van Emburgh and Atterbury, 5,825; Whitehouse & Co., 5,480; James Jourdan, 4,040; John D. Archbold, 2,350; J. S. Bache & Co., 1,700; Lella Howard Codman, 1,601; James D. Breese, 1,500.

Important Changes during Year.— Issued \$2,000,000 convertible 7% debenture bonds, November 1, 1919, to partly reimburse the treasury of the company for moneys expended out of earnings between February 1, 1914, and January 31, 1919, for the acquisition of property and the construction, completion, extension, and improvement of plants and facilities of the company. The consideration realized was \$2,000,000 cash. The issue was authorized by the Commission September 9, 1919 [Case No. 2365].

Purchased \$35,000 4% gold bonds of the City of New York at 93½, as follows: From The Newtown Gas Co., \$5,000; Richmond Hill & Queens Co. Gas Light Co., \$5,000; The Jamaica Gas Light Co., \$5,000; The Woodhaven Gas Light Co., \$5,000; The Flatbush Gas Co., \$15,000.

Sold \$500,000 4% gold bonds of the City of New York, as follows: \$200,000 at 90½; \$300,000 at 90¼; also \$35,000 4¼% 3rd Liberty loan bonds at 96.20 as follows: To The Newtown Gas Co., \$5,000; Richmond Hill & Queens Co. Gas Light Co., \$5,000; The Jamaica Gas Light Co., \$5,000; The Woodhaven Gas Light Co., \$5,000; The Flatbush Gas Co., \$15,000.

For additions to capital account, see *Details of Expenditures for Property*.

The rate charged subsidiary companies for gas was changed from 50¢ per M to 65¢ per M cu ft., effective January 1, 1919.

The rate of interest charged on inter-company accounts was changed from 3% to 6%, effective January 1, 1919.

An arrangement was entered into with The Newtown Gas Co. and The Flatbush Gas Co. for the use of part of their holder capacity and transmission systems for \$72,000 and \$27,000 respectively.

No new powers or franchises were acquired.

BALANCE SHEET *

December 31, 1918		ASSETS SIDE	December 31, 1919	Increase or (D) decrease
\$870,868 65	Cash		\$2,007,312 63	\$1,136,453 98
80,237 46	Accounts receivable from City of New York (for gas)		68,530 88	8,293 42
748,825 67	Consumers' accounts receivable		730,108 27	D 18,717 30
161,634 99	Other accounts receivable		113,710 47	D 47,924 52
7,169 67	Interest and dividends receivable		5,019 65	D 2,150 02
21,084 50	Special deposits for coupons and other charges		20,145 00	D 939 50
50,260 31	Other special deposits		87,287 63	37,087 32
46,925 19	Prepayments :		33,174 20	D 13,750 99
2,041,822 14	Materials and supplies		1,937,163 43	D 104,658 71
942,596 00	Stocks of assoc'd co's		942,596 00	
250,000 00	Funded debt of assoc'd co's		250,000 00	
1,090,708 29	Other investment securities		684,060 00	D 406,658 29

* Of this amount \$3,850 represents bonds purchased for employees and later assumed by company.

* [This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of the cost of perishable property (see *Depreciation*), but it reports on the liabilities side of the balance sheet the reserves ("Accrued amortization of capital" and "Contingencies") that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.]

The Brooklyn Union Gas Company

BALANCE SHEET—*Concluded*

December 31, 1918	ASSETS SIDE— <i>Concluded</i>	December 31, 1919	Increase or (D) decrease
\$34,967,191 40	"Fixed Capital, December 31, 1908".....	\$34,909,418 11	D \$47,773 29
8,128,136 58	Fixed capital installed since 1908.....	8,720,721 80	592,585 22
45,095,327 98	Total book cost.....	43,630,139 91	534,811 93
13,110,599 74	Accrued amortisation of capital—Cr. ²	13,267,651 88	157,052 14
29,984,728 34	Fixed capital—net ²	30,362,488 03	377,759 79
4,723,507 90	Temporary advances to assoc'd co's.....	4,764,109 69	40,601 79
848,226 23	Other suspense.....	\$973,737 72	124,811 49
<u>\$41,849,276 14</u>	Total.....	<u>\$42,979,433 60</u>	<u>\$1,130,158 46</u>

LIABILITIES SIDE

\$792,680 19	Taxes accrued.....	\$965,734 60	\$173,104 41
.....	Bills payable—on demand.....	400,000 00	400,000 00
1,070,909 45	Consumers' deposits.....	1,145,515 21	74,705 76
23,261 39	Accounts payable to assoc'd co's.....	38,266 62	D 124 77
1,045,956 88	Miscellaneous accounts payable.....	985,921 77	D 59,734 11
270,154 50	Dividends declared.....	615 00	D 269,539 50
149,828 57	Interest accrued on funded debt.....	170,846 65	21,008 08
363,682 04	Interest accrued on unfunded debt.....	440,582 92	76,890 88
40,377 98	Other unfunded debt.....	44,462 79	4,084 98
15,000,000 00	Mortgage bonds.....	15,000,000 00	.....
.....	Debenture bonds.....	2,000,000 00	2,000,000 00
282,311 72	Casualties and insurance reserve.....	234,340 11	52,128 39
18,000,000 00	Common stock.....	18,000,000 00	.....
4,795,513 54	Corporate surplus.....	3,453,147 93	D1,342,365 61
<u>\$41,849,276 14</u>	Total.....	<u>\$42,979,433 60</u>	<u>\$1,130,158 46</u>

Contingent Liabilities.—"Amount of joint and several bonds in which The Brooklyn Union Gas Company joins with The Newtown Gas Company, Richmond Hill & Queens County Gas Light Company, The Jamaica Gas Light Company and The Woodhaven Gas Light Company, in a penal sum equal to the amount of money, United States Liberty bonds and interest, withdrawn from the Bank of Long Island in accordance with Supreme Court order dated June 30, 1919, . . . interest at six (6%) per cent."

	Bonds	Interest
The Newtown Gas Co.....	\$905,864 56	\$13,587 96
Richmond Hill & Queens County Gas Light Co.....	46,346 24	680 22
The Jamaica Gas Light Co.....	75,374 66	1,130 64
The Woodhaven Gas Light Co.....	102,154 92	1,632 34
<u>The Brooklyn Union Gas Co.....</u>	<u>\$1,128,740 38</u>	<u>\$16,931 16</u>

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credits during year on account of withdrawals and retirements: Plants and patents, \$15,645; street mains, \$11,867.09; services, \$7,933; meters, \$3,147.07; office furniture and fixtures, \$91.13; horses, wagons, and harness, \$4,090; total, \$47,773.29. [For balances in accounts, December 31, 1917, and withdrawals in 1918 see 1917 and 1918 Reports.]

² See this note on preceding page.

³ Includes, among other items, \$972,018.76 for gas sent out December 12–31, 1919, not billed, and \$26,401.96 for gas on hand at end of year.

The Brooklyn Union Gas Company

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land occupied by gas works.....				\$142,044 18
Land occupied by outside holder stations	\$18 64			4,118 90
Other land				320,670 63
Patent-rights (gas).....		Cr \$39,000 00		
General structures.....	1,658 15		\$151 23	797,591 96
General equipment.....	6,268 68		2,877 95	305,815 22
Works and station structures....	14,014 80		1,550 00	754,728 43
Holders				42,819 75
Furnaces, boilers, and accessories	28,516 25		1,174 52	574,995 24
Steam engines	9,716 99			110,156 04
Gas engines				4,385 90
Miscellaneous power plant equipment	79 18			21,673 43
Water-gas sets and accessories..	161,245 63	Dr 39,000 00	250 00	701,959 99
Purification apparatus	2,469 64			396,015 66
Accessory equipment at works...	26,581 31		210 00	365,731 98
Trunk lines and mains.....	40,100 81		2,002 02	1,933,153 63
Gas services	84,882 99		2,867 00	549,230 05
Gas meters	254,319 22		34,811 33	1,273,859 46
Gas tools and implements.....	3,378 94		310 00	49,278 92
Gas laboratory equipment.....	356 86			16,370 77
Engineering and superintendence				55,468 38
injuries during construction....				1,707 77
Taxes during construction.....				5,503 35
Miscellaneous construction expenditures	24,937 82	Cr 30,265 64		308,452 16
Total	\$658,554 91	Cr \$30,265 64	\$45,704 05	\$8,720,721 80

Betterments on Leasehold Properties.—Equity Gas Co.: "Fixed Capital, December 31, 1908": Balance at beginning of year, \$26,061.09; retired during year, \$700; balance at end of year, \$25,361.09. Fixed capital installed since December 31, 1908: Balance at beginning of year, \$32,536.76; installed during year, \$13,666.69; balance at end of year, \$46,203.45.

Details of Expenditures for Property

Works and station structures: Citizens works: Additions to coal runway . . .	\$2,650 54
Williamsburg works: Turbo blower houses, \$2,987.33; coal screening plant, \$4,211.93	7,190 26
Furnaces, boilers, and accessories: Nassau works: Steam connections to generators and turbines, \$3,500.02; re-locating fuel oil pumps and foundation for tar pumps, \$655.41.....	9,164 43
Williamsburg works: Steam connections to generators and turbines.	6,461 04
Equity works: Boiler connections.....	4,127 23
3rd avenue station: Two smoke stacks.....	1,791 94
Steam engines: Nassau works: Turbines for blowers.....	4,276 80
Williamsburg works: Turbines for blowers, \$1,123.81; hoisting engine, \$3,139.94	4,263 75
Water-gas sets and accessories: Nassau works: Additions to Mayer generators, \$36,812.22; blowers and blast connections, \$3,324.62; two superheater stacks, \$2,822.39; emergency hydraulic connections, \$1,259.19	44,218 42

The Brooklyn Union Gas Company

Details of Expenditures for Property — Concluded

Water-gas sets and accessories — Concluded:

Williamsburg works: Alterations to Mayer generators, \$19,863.85; two new Williamson generators, \$82,087.15; two superheater stacks, \$2,331.95	\$104,292 95
Equity works: Alterations to U. G. I. generator.....	7 218 25
Accessory equipment at works: Williamsburg works: Coal screening plant machinery	4,238 20
Metropolitan works: Two scoop conveyors.....	1 150 70
12th street station: 4" steam line.....	1 340 87
Gas tools and implements: Nassau works: Eighteen coal buggies....	2,530 73
Miscellaneous items	8,783 50
Sundry items	444,846 24
Total	\$658,554 91

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	Recoveries from other companies	Amount charged to accrued amortization of capital
Steam engines	2	\$2,300 00	\$400 00	.....	\$1,900 00
Washers	1	1,450 00	60 00	.....	1,390 00
Pumps — general	5	975 00	205 00	.....	770 00
Street mains, feet.....	7,539	13,869 11	5,990 10	.....	7,879 01
Gas services	983	10,800 00	.....	.....	10,800 00
Gas meters	4,644	42,458 40	172 70	\$34,658 57	7,627 13
Smokestacks	7	3,000 00	5 00	.....	2,995 00
Blast steam and gas piping from generators.	—	1,505 00	1,396 29	.....	108 71
Wooden sheds	2	800 00	.....	.....	800 00
Water heater	4	725 00	7 80	.....	717 20
Feed water heaters.....	3	5,000 00	25 00	.....	4,975 00
Pump house	1	350 00	.....	.....	350 00
Oxide revivifying plat- form	1	1,200 00	.....	.....	1,200 00
Fire doors	2	151 23	72 00	.....	79 23
Blowers	7	1,174 52	168 00	.....	1,006 52
Steam line	—	250 00	.....	.....	250 00
Water line	—	100 00	.....	.....	100 00
Rotary coal screen.....	—	60 00	.....	.....	60 00
Pipe cutting machine....	1	250 00	125 00	.....	125 00
Horses	15	3,875 00	790 00	.....	3,085 00
Business wagons	10	1,750 00	120 00	.....	1,630 00
Motorcycle	1	180 00	120 00	.....	60 00
Bicycle	1	30 00	10 00	.....	20 00
Addressograph attach- ment	3	465 00	60 00	.....	405 00
Adding machines	3	600 00	215 00	.....	385 00
Typewriter	1	91 13	10 00	.....	81 13
Fire extinguishers	5	67 95	35 00	.....	32 95
Total	—	\$93,477 34	\$9,986 89	\$34,658 57	\$48,831 88

The Brooklyn Union Gas Company

Miscellaneous Investments^a

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<i>Stocks of associated companies:</i>				
Equity Gas Co.....	\$250,000 00	1897	\$318,065 50	.....
Flatbush Gas Co.....	200,000 00	1897	372,771 64	.....
Newtown Gas Co.....	60,000 00	1895	60,000 00	.....
Richmond Hill and Queens County Gas Light Co.....	250,000 00	1897	26,758 86	.....
Jamaica Gas Light Co.....	200,000 00	1897	146,000 00	.....
Woodlawn Gas Light Co.....	20,000 00	1897	20,000 00	.....
<i>Funded debt of associated companies:</i>				
Equity Gas Co. 5%, 1916.....	250,000 00	1897	250,000 00	.....
<i>Other investment securities:</i>				
U. S. 1st Liberty loan, 3½%, 1932-47	8,700 00	1917	8,700 00	\$305 36
U. S. 2d Liberty loan, 4½%, 1927-42	441,500 00	1918	441,500 00	18,818 94
U. S. 3d Liberty loan, 4½%, 1928	33,850 00	1918	33,850 00	*3,451 04
U. S. 4th Liberty loan, 4½%, 1933-38	200,000 00	1919	200,000 00	8,201 05
Total	\$1,914,060 00	—	\$1,876,646 00	\$30,776 39

Accounts Receivable from Associated Companies

NAME OF COMPANY	Advanced during year	Reimbursed during year	Amount at end of year	Interest accrued during year
The Newtown Gas Co.....	\$380,568 35	\$1,114,678 85	\$342,180 56	\$80,045 14
The Jamaica Gas Light Co....	311,139 23	325,586 18	283,788 38	17,123 43
The Woodhaven Gas Light Co.	319,537 70	303,037 21	119,298 89	6,096 86
The Flatbush Gas Co.....	917,320 99	644,712 34	3,518,841 86	198,215 01
Total	\$2,428,616 37	\$2,388,014 58	\$4,764,109 69	\$281,479 44

Miscellaneous Accounts Receivable.—Due from Ordnance department, U. S. Government, toluol operations, \$18,561.03; miscellaneous, \$96,149.44; total, \$113,710.47.

Special Deposits.—Coupon, \$19,530; dividend, \$615; with trustees in payment of purchase of 38 Union Gas Light Co. 5% consolidated mortgage bonds, due January 1, 1920, \$38,000; with State Industrial Commission, U. S. 3d Liberty loan, 4½%, 1928, par value, \$38,000; with City of New York to cover cost of paving, \$10,197; with bid for municipal street lighting, \$1,040.63; with permit for storage of goods on Sackett street, \$50; total, \$107,432.63.

Materials and Supplies

Bituminous coal	\$11,616 63	Shavings	\$522 89
Anthracite coal	54,218 44	Castiron pipes and fittings.	247,336 26
Generator fuel	798,011 80	Gas ranges ¹	93,800 42
Gas oil	142,853 61	Gas lamps	75,244 12
Iron oxide	9,273 22	Materials and supplies used	
Coke	5,104 34	in construction work.....	477,241 05
Water gas tar.....	21,940 64		
		Total	\$1,937,163 43

^a All held free.

¹ Including interest transferred from employees' subscription accounts to company's investment account.

² Includes ranges, water heaters, industrial appliances, etc.

The Brooklyn Union Gas Company

Prepayments.— Taxes, \$18,487.50; insurance, \$14,688.70; total, \$33,176.20.

Suspense.— For 87.71% of gas sent out from December 12–31, 1919, bills not yet rendered (1,258,926,000 cu.ft. at 77.21¢ per M cu.ft.), \$972,018.76; 87.71% of gas on hand at various works, January 1, 1920, at 7 A. M. (36,986,000 cu.ft. at 77.21¢ per M cu.ft.), \$28,401.96; less deposit on contract for sale of real estate, \$25,000; total, \$973,418.72.

Securities.— See Table XLI; also 1917 Abstract.

Accounts Owning to Associated Companies.— Advanced to Richmond Hill and Queens County Gas Light Co. during year, \$129,697.56; repaid during year, \$129,623.33; owing at end of year, \$38,266.62; interest accrued and paid during year at 6%, \$2,521.84.

Consumers' Deposits.— Balance at beginning of year, \$1,070,809.45; added during year, \$354,921; refunded during year, \$280,215.24; balance at end of year, \$1,145,515.21; interest accrued during year, \$65,646.65; interest paid during year, \$42,175.04. (For number of depositors, see Table XL.)

Miscellaneous Accounts Payable

American Meter Co.....	\$32,608 89	Phila. & Reading Coal &	
The Bartlett Hayward Co..	132,769 78	Iron Co.....	\$27,165 39
Gen'l Gas Appliance Co....	10,494 16	Standard Oil Co.....	423,301 90
Lehigh Coal and Navigation Co.	19,615 58	Thos. Stokes & Sons, Inc....	24,460 03
Lehigh Valley Coal Sales Co.	42,493 12	Williams & Peters.....	63,799 83
Lehigh & Wilkes-Barre Coal Sales Co.	70,312 89	Miscellaneous	139,000 20
		Total	\$985,921 77

Other Unfunded Debt.— Wages accrued, \$39,291.33; water charges accrued, \$5,171.46; total, \$44,462.79.

Reserves.— Accrued amortization of capital¹: Credit balance at beginning of year, \$520,623.61; credits during year (on basis of 1.5¢ per M cu.ft. sold), \$205,884.02; charges during year (cost of property retired less salvage), \$48,831.88; credit balance at end of year, \$677,675.75.

Contingencies: No change during year; credit balance at beginning and end of year, \$12,589,976.13

Casualties and insurance reserve: Credit balance at beginning of year, \$282,211.72; credits during year, \$100,000; charges during year, \$47,871.61; credit balance at end of year, \$334,340.11.

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price ²	Net amount for year	Increase or (D) decrease
Operating revenues — sales of gas:				
Municipal street lighting.....	77,513.8	\$0 75	\$58,112 78	D \$133 85
Lighting municipal buildings..	44,965.0	75	33,723 87	D 9,422 86
Prepaid gas	416,215.2	80	332,972 17	D 11,771 13
Commercial metered lighting....	13,186,908.5	80	10,547,273 82	D 138,265 06
Other gas corporations.....	3,245,019.8	65	2,109,262 90	483,370 75
Total sales	16,970,622.3		\$13,081,345 54	\$323,777 25
Miscellaneous revenues: Rent of gas appliances, \$33,848.52; gas merchandise and jobbing revenue, ³ \$264,528.95; sale of residuals and byproducts, \$6,899.90.....			304,777 37	8,548 02
Total operating revenue.....			\$13,386,122 91	\$332,325 27

¹ See note 3, page 748, and *Depreciation*, page 755.

² [Gross rates do not take account of discounts or rebates allowed.]

³ Receipts from sales of merchandise and from jobbing, \$768,804.50; less cost of materials sold, \$502,275.55.

The Brooklyn Union Gas Company

INCOME STATEMENT — *Concluded*

	Cents per M cu.ft. ¹⁰	Net amount for year	Increase or (D) decrease
Operating expenses:			
Gas making labor.....	6.00	\$1,135,334 21	\$248,118 30
Boiler fuel.....	3.05	577,818 70	D 68,673 78
Generator fuel.....	11.88	2,247,938 68	301,204 14
Gas oil.....	25.89	4,900,494 46	298,764 77
Other supplies and expenses.....	2.19	415,395 56	132,491 50
Repairs at works.....	2.21	418,826 62	109,425 70
Total works expense.....	51.22	\$9,695,808 23	\$1,021,830 62
Less residuals produced — Cr.....	1.40	¹¹ 265,208 50	D 122,289 73
Net cost of gas in holder ¹²	49.82	\$9,430,599 73	¹³ \$1,143,620 36
Total production expenses.....	68.71		
Distribution expenses.....	9.28	1,273,485 41	40,475 61
Municipal street lighting expenses.....	0.01	1,501 08	D 2,047 72
Commercial administration.....	4.96	680,616 48	56,963 77
Promotion of business.....	0.86	118,660 67	16,572 18
General (excluding items below).....	7.40	1,015,344 94	186,894 21
Total of foregoing.....	91.22	\$12,520,208 31	\$1,442,469 41
General amortization (reserved) ¹⁴	1.50	205,884 02	D 3,025 19
Cost of manufacturing residuals sold.....	0.05	6,929 90	D 51,388 15
Total (including items above).....	92.77	\$12,733,022 23	\$1,388,066 07
Uncollectible operating revenue.....	0.33	45,637 04	D 16,281 12
Tax accruals.....	5.07	696,164 54	D 125,144 74
Joint facility rents.....	0.42	58,000 00	58,000 00
Miscellaneous rents.....	0.07	8,732 66	D 4,493 34
Total of expenses, taxes, etc.....	98.66	\$13,541,556 47	\$1,300,136 86
Operating income applicable to corporate property.... <i>Loss</i>		\$155,463 15	D \$967,511 59
Non-operating revenue: Miscellaneous rent revenues, \$9,032.06; interest on investments, \$33,808.84; on advances to assoc'd co's, \$281,479.44; on bank balances, \$25,019.24; on accounts receivable, \$2.08; less non-operating revenue deductions, \$2,774.86.....		342,561 80	99,794 25
Gross corporate income.....		\$187,128 24	D \$968,017 24
Deductions from gross income: Interest on funded debt, \$760,443.05; on consumers' deposits, \$65,646.65; on special franchise taxes, \$51,752.60; on bills and accounts payable, \$13,611.43; on obligations to assoc'd co's, \$2,521.84.....		893,975 57	38,621 68
Net corporate income..... <i>Loss</i>		\$705,847 33	D \$906,638 90

¹⁰ The ratios for net cost of gas in holder and preceding items are based on 18,923,231 M cu.ft. of gas made; those for total production expenses and following items on 13,725,602.5 M cu.ft. of gas sold (exclusive of 3,245,019.8 M cu.ft. sold to subsidiary companies).

¹¹ Includes credit of \$19,332.08 for toluid adjustment.

¹² [Constituent items shown above were computed by the Bureau of Statistics and Accounts.]

¹³ Net cost per M cu.ft. at station is as follows: Citizen's, 51.45; Fulton, 51.53; Nassau, 47.12; Williamsburgh, 49.26; Equity, 54.03; Metropolitan, 46.90.

¹⁴ See *Depreciation*, page 755.

The Brooklyn Union Gas Company

	CORPORATE SURPLUS	Amount
Surplus, December 31, 1918.....		\$4,795,513 54
Gas sales adjustment account.....		183,062 82
Bad debts collected.....		431 92
Overestimated amount of federal income account 1918.....		43,697 06
Refund on Pennsylvania state tax on coal.....		10,627 99
Material recovered		3,956 43
Sale of scrap		2,528 79
Allowance on defective oxide received in 1918.....		450 00
Adjustment of accounts receivable.....		417 33
Sundries		49 42

Total		\$5,040,725 27
Loss for year, transferred from income account.....	\$706,847 33	
Sundry expenses	492 79	
Dividends declared on \$18,000,000 common stock, payable, 1½% each, April, 1919, July, 1919, and October, 1919....	810,000 00	
Bad debts written off.....	2,246 90	
Loss on sale of \$50,000 4% gold bonds, City of New York, \$56,902.35; on sale of \$35,000 U. S. 3rd Liberty bonds to subsidiary co's, \$1,330.....	58,232 35	
Inventory adjustments	8,584 94	
Sundry other adjustments.....	1,173 08	

Total deductions 1,587,577 34

Surplus, December 31, 1919..... \$3,453,147 93

Municipal Street Lighting.—Incandescent lamps, 5,538, at 75¢ per M cu.ft.; gas per lamp-hour, 3½ cu.ft. (3,950 lamp-hours per year, New York City schedule); total consumption for year, 77,513,845 cu.ft.; amount of revenue, \$58,112.78.

Gas Sold to Other Companies

COMPANY	Quantity (M cu.ft.)	Average price (cents)	Credit to revenue	Increase or (D) decrease
The Newtown Gas Co.....	1,175,457	65	\$764,046 92	\$159,118 52
Richmond Hill & Queens Co. Gas L. Co.	184,073	65	119,647 46	30,484 87
The Jamaica Gas Light Co.....	330,960	65	215,117 39	61,575 14
The Woodhaven Gas Light Co....	426,346	65	277,125 06	70,045 27
The Flatbush Gas Co.....	1,128,194	65	733,326 07	162,146 95
Total	3,245,026	65	\$2,109,262 90	\$483,370 75

Joint Facilities and Arrangements.—Use of holder capacity and transmission mains: The Newtown Gas Co., \$72,000; The Flatbush Gas Co., \$27,000; charged to respondent, \$99,000 (distributed, expenses, \$41,000; rents, \$58,000).

Sale of Residuals and By-products.—See Table XI.

Operating Expenses.—See Table XXXIII.

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see the note introducing these abstracts. Under date of April 15, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—gas" and a concurrent credit to "Accrued amortization of capital," of 15¢ per M cu.ft. of gas sold [less the cost of actual repairs]. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, the bulk of the amount accumulated in the prescribed reserve is now held in an unauthorized "Contingencies" reserve, and the company charges "General amortization" and concurrently credits "Accrued amortization of capital" with 1.5¢ per M cu.ft. of gas sold "for the amortization of capital invested in plant withdrawn from service."

* Including broker's commission of \$625.

The Brooklyn Union Gas Company

Taxes

CLASS OF TAX	Levied and charged to income	Amount paid	Due and unpaid
Land	\$73,983 64	\$73,983 64	.....
Improvements on land.....	245,922 62	245,922 62	.....
Corporate real property.....	254 88	254 88	.....
Special franchise	251,980 81	.....	¹¹ \$885,678 81
Personal property	2,360 00	2,360 00	.....
Gross earnings — state	68,255 79	68,132 19	.....
Excess dividends — state	10,800 00	10,800 00	.....
Income — federal .....	.....	¹² 36,302 95	.....
Capital stock — federal	¹³ 40,295 00	58,782 50	.....
Jamaica Gas Light Co., real estate (90% of tax paid)	1,311 80	1,311 80	.....
Total	\$696,164 54	\$497,850 58	\$885,678 81

Rent Revenue.— Credited to miscellaneous rent revenues: Dock privilege at foot of Hudson avenue, \$3,529.80; miscellaneous, \$1,502.25; total, \$5,032.05.

Rent Deductions.— Charged to miscellaneous rents: Jamaica Gas Light Co., land Beaver street and Church street, \$350; sundry owners of various properties, \$2,382.86; total, \$2,732.86.

MISCELLANEOUS INFORMATION

Works and Holders.— See Tables II-IV.

Mains.— At end of year, 5,414,769 feet (1,025.5 miles). (See Table V.)

Services.— Number available at end of year, 141,016. (See Table VI.)

Meters.— At end of year, owned, 479,407; in service, 450,164. (See Table VII.)

Gas Made and Sold (cu.ft.).— On hand at beginning of year, 40,744,000; made during year, 18,928,231,000; sold to other companies, 3,245,019,821; used by respondent, 70,971,740; sold to public, 13,725,602,519; on hand at end of year, 38,386,000; unaccounted for, 1,858,394,910. (See Tables VIII and XIII.)

Materials and Residuals.— Contract price of gas oil during year from 6.05 to 7.63¢ per gallon for 88,000,000 gallons; received during year, 73,947,561 gallons. (For further details see Table XI.)

Accidents.— See Tables XXVII and XXVIII.

Employees and Wages.— See Tables XXX and XXXI.

Officers.— President, James H. Jourdan; Vice Presidents, Wm. G. Rockefeller, Arthur F. Staniford; Secretary, H. E. McGowan; Assistant Secretary, F. R. Wogan; Treasurer, E. R. Chapman; Assistant Treasurers, Herbert Weillington, T. P. Payne; 2nd Assistant Treasurer, J. W. Cornwall, Jr.; Auditor, James Gilmer; Assistant Auditor, T. P. Payne; General Counsel, Cullen & Dykman; Claim Agent, G. M. Kirchmer; Chief Engineer, James H. Jourdan; General Purchasing Agent, Geo. W. Gatehouse.

Directors.— Wm. Rockefeller, David G. Legget, Elverson R. Chapman, Wm. G. Rockefeller, Henry H. Rogers, James H. Jourdan, Robert L. Pierrepont.

Main Business Office.— 176 Remsen street, Brooklyn, N. Y.

Report verified by A. F. Staniford, Vice-President, March 13, 1920.

ADDENDUM

EQUITY GAS COMPANY

The Brooklyn Union Gas Co., by virtue of the ownership of securities, holds the physical property of the Equity Gas Co. without formal lease. (For a statement of its formal history, securities issued, and property owned, see 1917 Report.)

The expenditures made on its plant by the Brooklyn Union Gas Co. and charged to the Brooklyn Union's various fixed capital accounts have been reported as follows:

¹¹ Excludes \$18,487.50, one-half of the assessment for year ending June 30, 1920, charged to prepaid taxes.

¹² Excludes \$43,697.05, overestimate of federal income tax for 1918 credited to surplus.

¹³ For years 1916-1919; excludes interest accrued, \$100,269.82.

The Brooklyn Union Gas Company

ADDENDUM—Concluded

"Fixed Capital, December 31, 1908".....	\$26,061 09	
Retired during year.....	700 00	
Book cost at end of year.....		\$26,361 09
Fixed capital installed since 1908.....	\$32,536 76	
Installed during year.....	13,066 69	
Cash cost at end of year.....		46,203 45
Total		\$71,564 54

THE BRUSH ELECTRIC ILLUMINATING COMPANY OF NEW YORK

LESSOR

Incorporated in February, 1881. Obtained franchise from the City of New York (on May 3, 1881).

[The company is not operating. In an agreement dated June 25, 1900, it turned over its plant to the New York Edison Co., which plant has since then been sold for junk. The company has no apparatus or machinery of any kind.]¹

The New York Edison Co. supplies its consumers with electric current under an operating agreement dated May 2, 1904 [superseding the agreement dated June 25, 1900], as amended November 23, 1906, and renewed for ten years from May 1, 1914.

Sole control of this company is held by the United Electric Light and Power Co., through ownership of its entire capital stock, acquired in 1892 [which is pledged to Union Trust Co., trustee, under the mortgage of United Electric Light and Power Co., dated June 15, 1894].²

Important Changes during the Year.—None. No additional franchises or powers were acquired.

BALANCE SHEET³

December 31, 1918		December 31, 1919	Increase or (D) decrease
ASSETS SIDE			
\$22,907 37	Cash	\$29,638 01	\$6,880 64
750 00	Accounts receivable from United Electric, \$750, and New York Edison, \$3,971.37.....	4,721 37	3,971 37
120 00	Prepayments—legal expenses	120 00	
5,674 99	Insurance participation certificates.....	5,752 21	77 22
1,311,576 11	"Fixed Capital Dec. 31, 1908".....	1,311,164 52	D 411 59
8,288 39	Fixed capital installed since 1908.....	8,288 39	
1,319,864 50	Total fixed capital—gross investment....	1,319,452 91	D 411 59
198,251 77	Contingency ⁴	198,251 77	
1,121,612 73	Fixed capital less reserve	1,121,201 14	D 411 59
\$1,150,965 09	Total	\$1,161,432 73	\$10,467 64
LIABILITIES SIDE			
\$7,917 95	Taxes accrued	\$2,685 58	D \$5,232 37
275,000 00	Matured funded debt unpaid ⁵	275,000 00	
75 00	Consumers' deposits	75 00	
50,000 00	Accounts payable to associated co's. ⁶	50,000 00	
57 70	Interest accrued on unfunded debt.....		D 57 70
5,674 99	Casualties and insurance reserve.....	5,752 21	77 22
999,000 00	Common stock	999,000 00	
186,760 55	Corporate deficit	171,080 06	15,680 49
\$1,150,965 09	Total	\$1,161,432 73	\$10,467 64

Contingent Liabilities.—None.

¹ From documents filed with the Commission.

² Respondent reports on the liabilities side of the balance sheet a "Contingency reserve" to which has been transferred the balance in the previous "Renewals and Contingency" reserve. This is here deducted from fixed capital.

³ Guaranteed by the United Electric Light and Power Co.

⁴ To United Electric Light and Power Co., interest at 6%.

The Brush Electric Illuminating Company of New York

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credit during the year: General construction, \$411.59. Debit balances remaining are the following: Patents and charters, \$537,776.50; general construction, \$240,681.10; machinery and fixtures, \$233,517.00; real estate and buildings, \$133,025.57; horses and wagons, \$332.39; office furniture, \$5,920.62; city pole lines, \$149,400.74; total, \$1,311,164.52.

Fixed Capital Installed since December 31, 1908.—Land, \$155.55; general structures, \$3,132.34; total, \$3,288.39. No change during year.

Capital Stock.—Authorized by the company, 10,000 shares of common stock of a par value of \$1,000,000, of which 9,990 shares were issued for property and cash. Dividends declared or paid during year, none.

Mortgage Bonds Matured.—First mortgage 5% bonds were authorized to the amount of \$300,000, of which \$275,000 were issued in 1883 for property and cash. They matured in 1889. Interest is booked at the rate of 6% per annum, payable January and July; accrued, charged to income, and paid during year, \$16,500. Trustee, Central Trust Co. of New York.

Taxes Accrued.—See schedule supporting income statement.

Reserves.—Contingency, \$198,251.77; no change during year. Insurance participation reserve (established May 1, 1904, for protection against loss by fire and explosion), credit balance at beginning of the year, \$5,874.99; credits during year, \$77.22; credit balance December 31, 1919, \$5,752.21.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
Non-operating revenue:		
Rent ("Service of consumers" by New York Edison Co.)	\$47,656 00	.....
Miscellaneous rent revenues.....	9,000 00	.....
Interest revenues (on insurance participation certificates, \$172.57; on bank balances, \$308.72).....	481 29	\$13 06
Total	\$57,137 29	\$13 06
Non-operating revenue deductions:		
Salaries of general officers.....	\$1,000 00	.....
Insurance	179 64	\$36 16
General law expenses.....	2,000 00	40 00
Interest expense.....		D 251 69
Miscellaneous non-operating expense.....	1,069 62	446 13
Non-operating taxes	16,995 91	869 61
Total	\$21,845 17	\$1,139 31
Non-operating income	\$35,292 12	D \$1,126 26
Deductions from income:		
Interest on matured bonds.....	\$16,500 00	.....
Interest on loan from United Electric L. & P. Co.....	3,111 63	D \$487 68
Total	\$19,611 63	D \$487 68
Net corporate income.....	\$15,680 49	D \$633 58
CORPORATE DEFICIT		
Deficit, December 31, 1918.....		Amount \$186,760 55
Balance for year transferred from income.....		15,680 49
Deficit, December 31, 1919.....		\$171,080 06

* Guaranteed by the United Electric Light and Power Co. [and owned by the Consolidated Gas Co.].

The Brush Electric Illuminating Company of New York

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see note introducing these abstracts. This company never filed a rule of depreciation with the Commission.

CLASS OF TAX	Taxes			Due and unpaid
	Amount of levy	Charged to income	Amount paid	
Lands	\$1,856 00	\$1,856 00	\$1,856 00	.....
Improvement on lands	928 00	928 00	928 00	.....
Special franchise	9,940 04	9,940 04	14,872 44	.....
Gross earnings—state	285 58	285 58	285 56	.....
Federal income	*2,400 00	*2,431 29	*2,731 29	.....
Capital stock	1,555 00	1,555 00	1,555 00	.....
Total	\$16,964 62	\$16,995 91	\$22,228 28	.....

Miscellaneous Rent Revenues.—Four-story and basement loft building, 208-210 Elizabeth street, from the United Electric Light and Power Co., \$9,000.

Poles.—Owned at end of year, 23 heavy wood and 15 iron.

Feeders and Mains.—Underground, 151,383 feet; overhead, 3,000 feet. No change during year.

Services.—Underground at beginning of year, 606; removed during year, none; at end of year, 606; average length, 30 feet; also 373 "dead" services, 11,190 feet.

Officers.—President, Geo. H. Church; Secretary, Frank W. Smith; Treasurer, Benjamin Whitely.

Directors.—Geo. H. Church, Geo. B. Cortelyou, W. R. Addicks, Lewis B. Gawtry, Robert A. Carter, Benjamin Whitely, Frank W. Smith.

Main Business Office.—130 East 154th street, New York city.

Report verified by Benjamin Whitely, Treasurer, March 10, 1920.

CENTRAL UNION GAS COMPANY

Incorporated July 13, 1897. The company supplies coal and water gas to the 23d ward of The Bronx, having begun the supply of gas July 13, 1897.

The entire capital stock of this company, with the exception of 35 shares [held for the purpose of qualifying seven directors], was acquired March 11, 1898, by the New Amsterdam Gas Co. [a subsidiary company of the Consolidated Gas Co. of New York].

Respondent owns 7,600 shares of the capital stock of the Northern Union Gas Co. [The remaining 7,409 shares are held by the New Amsterdam Gas Co.]

Important Changes during the Year.—Securities purchased: U. S. Liberty bonds, at par, \$11,950.

No additional powers or franchises were acquired.

* Estimated.

† After addition of \$31.29, adjustment for 1918.

* For year 1918.

Central Union Gas Company

BALANCE SHEET

December 31, 1918		December 31, 1919	Increase or (D) decrease
	ASSETS SIDE ¹		
\$231,761 34	Cash	\$228,556 86	D \$3,194 48
40,100 00	U. S. Liberty bonds purchased for employees.	20,550 00	D 19,550 00
5,263 28	Accounts receivable from City of New York (for gas)	3,887 28	D 1,376 90
103,894 82	Consumers' accounts receivable.....	79,131 09	D 24,763 73
127,898 63	Current accounts receivable from assoc'd co's.	175,443 67	47,550 04
225,788 96	Other accounts receivable.....	139,671 97	D 86,111 99
54,673 73	Interest and dividends receivable.....	5,426 71	D 49,247 02
2,636 00	Special deposits for coupons.....	3,426 00	800 00
500,000 00	Special deposit with National City Co.....		D 500,000 00
275,980 64	Materials and supplies.....	212,966 57	D 63,024 07
250,300 00	Stocks of assoc'd co's.....	250,300 00	
518,149 86	Other investment securities.....	534,651 45	16,501 59
8,936,289 86	"Fixed Capital, December 31, 1908".....	8,929,812 25	D 6,476 61
1,801,559 12	Fixed capital installed since 1908.....	1,963,384 24	151,825 12
10,737,848 98	Total book cost.....	10,883,197 49	145,348 51
2,655,364 96	Accrued amortization of capital ² —Cr.....	2,127,504 46	72,859 50
8,693,484 02	Fixed capital—net.....	8,755,693 03	73,909 61
2,000,000 00	Temporary advances to assoc'd co's.....	3,000,000 00	1,000,000 00
<u>\$13,018,900 28</u>	<u>Total</u>	<u>\$13,409,692 73</u>	<u>\$390,792 45</u>

LIABILITIES SIDE

\$26,896 72	Taxes accrued ³	\$241,702 39	D \$44,194 33
198,462 75	Consumers' deposits	202,463 50	3,990 75
151,012 86	Accounts payable to assoc'd co's.....	667,063 04	516,070 19
177,470 94	Miscellaneous accounts payable.....	165,975 92	D 11,495 02
2,924 53	Interest accrued on funded debt.....	3,724 53	800 00
62,728 20	Interest accrued on unfunded debt ³	73,568 11	10,839 91
20,964 81	Employees' Liberty bond payments.....	11,906 58	D 9,058 23
15,839 42	Other unfunded debt.....	29,246 39	13,406 97
3,500,000 00	Mortgage bonds	3,500,000 00	
55,000 00	Miscellaneous funded debt.....	55,000 00	
81,849 86	Casualties and insurance reserve.....	86,401 45	4,551 59
3,500,000 00	Common stock	3,500,000 00	
4,966,750 20	Corporate surplus	4,872,630 82	D 94,119 38
<u>\$13,018,900 28</u>	<u>Total</u>	<u>\$13,409,692 73</u>	<u>\$390,792 45</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credits during year on account of withdrawals and retirements: Buildings, \$1,200; street mains, \$1,472.94; services, \$469.82; meters, \$874.27; cocks and connections, \$173.05; tools and implements, \$518.91; horses,

¹ This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, *i. e.*, amortization of the cost of perishable property (see *Depreciation*): but reports on the liabilities side of the balance sheet certain reserves (Renewals and replacements—plant withdrawn from service; Contingency reserve) that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account, Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

² See *Taxes*, page 767, note 16.

Central Union Gas Company

wagons, and harness, \$715.26; automobiles and accessories, \$371.33; gas stoves on rental, \$380.43; total, \$6,476.61. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land occupied by gas works.....				\$18,156 83
Other land				113,086 12
General structures	\$182 55		\$325 54	246,929 36
General equipment	949 35		3,054 13	30,044 08
Works and station structures.....	6,668 05			45,537 83
Holders				871 75
Furnaces, boilers, and accessories.	13,021 04			24,375 56
Steam engines				6,377 37
Miscellaneous power plant equipment				2,171 08
Benchies and retorts.....				2,062 29
Water-gas sets and accessories....				445 49
Purification apparatus	\$7,566 71			108,951 71
Accessory equipment at works....	4,701 94			59,068 81
Trunk lines and mains.....	4,529 20			254,887 02
Gas services	3,796 70			106,372 42
Gas meters	5,058 47		359 25	416,906 32
Gas engines and appliances.....	79,936 84		167 06	503,319 64
Gas tools and implements.....	2,280 45		2,375 94	11,179 38
Engineering and superintendence.	519 94			8,192 68
Interest during construction.....	Cr 704 21			Cr 6,240 00
Miscellaneous construction expenditures				158 46
Total	\$158,507 08		\$6,681 91	\$1,953,334 24

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	Amount charged to renewals and replacements — plant withdrawn from service
Well	1	\$1,200 00		\$1,200 00
Street mains	1,675	1,472 94	\$470 32	1,002 62
Gas services	26	469 82		469 82
Gas meters and connections.....	156	1,206 57		1,206 57
Gas appliances	159	1,147 48		1,147 48
General structures		825 54		825 54
Tools and implements.....		2,794 85		2,794 85
General equipment		4,041 32	385 00	3,656 32
Total		\$13,158 52	\$835 32	\$12,323 78

Miscellaneous Investments.—Stocks of associated companies held free: Capital stock, Northern Union Gas Co., par value, \$780,000; money cost, and amount at which carried on books, \$250,000; income accrued during year, none; capital stock,

* Includes \$16.58, cost to dismantle.

Central Union Gas Company

Municipal Lighting Co., Inc., par value, money cost, and amount at which carried on books, \$300; income accrued during year, none.

Other investment securities held free: Fire insurance participation certificates, par value, and amount at which carried on books, \$86,401.45; income accrued during year, \$2,582.04; U. S. Liberty bonds, 3½%, 15-30 yrs., par value, money cost, and amount at which carried on books, \$7,850; income accrued during year, \$274.12; U. S. Liberty bonds, 4¼%, 10-25 yrs., par value, money cost, and amount at which carried on books, \$3,450; interest accrued during year, \$146.28; U. S. Liberty bonds, 4¼%, 10 yrs., par value, money cost, and amount at which carried on books, \$431,250; income accrued during year, \$18,202.06; U. S. Liberty bonds, 4¼%, 15-30 yrs., par value, money cost, and amount at which carried on books, \$5,700; income accrued during year, \$50.40.

Bills and Accounts Receivable from Associated Companies.—Temporary advances: New Amsterdam Gas Co., advances during year, \$1,000,000; reimbursed during year, none; amount owing at end of year, \$3,000,000; interest accrued during year at 6%, \$36,517.81; interest received during year, \$180,821.82.

Accounts Receivable.—Northern Union Gas Co., \$171,882.35; Consolidated Gas Co., \$700.09; Astoria Light, Heat & Power Co., \$1,965.22; Standard Gas Light Co., \$336.01; total, \$175,443.67.

Miscellaneous Accounts Receivable.—Lexington Avenue Subway [contractors], \$32,346.29; miscellaneous, \$47,326.68; total, \$139,671.97.

Materials and Supplies

Bituminous coal.....	\$21,170 23	Sulphate of ammonia.....	\$705 86
Anthracite steam coal.....	47,889 03	Shavings	218 14
Gas oil	34,515 43	Cast-iron pipes and fittings.	17,117 52
Drip oil	142 50	Wrought-iron pipes and fittings	7,441 12
Carbon	677 98	Gas ranges and miscellaneous appliances.....	48,205 67
Iron oxide	2,111 06	Station materials and supplies	23,598 00
Coke and breeze.....	6,507 25		
Coal-gas tar	556 00		
Water-gas tar	2,000 00		
		Total	\$212,956 57

Securities.—See Table XLI; also 1917 Abstract.

Temporary Advances from Associated Companies.—Consolidated Gas Co., advanced during year, \$450,000; amount owing at end of year, \$450,000; interest accrued at 6%, \$1,200; interest paid during year, none.

Accounts Payable to Associated Companies

Consolidated Gas Co.....	\$21,262 22	Northern Union Gas Co.....	\$6,324 63
New Amsterdam Gas Co.....	166,373 38	N. Y. Mutual Gas Light Co.	2,023 67
East River Gas Co.....	12,377 19	Astoria Light, H. & P. Co..	1,397 73
Standard Gas Light Co.....	6,314 22		
		Total	\$217,063 04

Consumers' Deposits.—Balance at beginning of year, \$198,462.75; added during year, \$63,146; refunded during year, \$59,155.26; balance at end of year, \$202,453.50; interest accrued during year, \$9,563.82; interest paid during year, \$9,064.93. For number of deposits, see Table XL.

Miscellaneous Accounts Payable.—Coal bills, \$9,299.33; gas oil bills, \$88,247.18; due on account 20cent rebates, \$29,179.12; miscellaneous, \$39,250.29; total, \$165,975.92.

Other Unfunded Debt.—Water accrued, \$3,634.60; suspense items representing bills not yet in hand, \$25,611.79; total, \$29,246.39.

* Includes \$1,200 interest accrued but unpaid on advances from Consolidated Gas Co.

Central Union Gas Company

Reserves

	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Contingency ^a	\$1,841,179 98	.....	.....	\$1,841,179 98
Renewals and replacements—plant withdrawn from service ^b	214,184 98	\$84,479 28	\$12,329 78	286,324 48
Fire insurance participation.....	81,849 86	4,561 59	.....	86,401 45

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease ^c
Operating revenues—sales of gas:				
Lighting municipal buildings...	10,216.6	\$0.75	\$7,662 43	D \$1,183 91
Prepaid gas	854,404.7	.80	683,523 76	D 16,069 80
Commercial metered lighting.....	1,961,364.8	.80	1,561,088 80	D 2,842 52
Total sales	2,815,976.1	—	\$2,252,234 78	D \$20,076 08

Miscellaneous revenues: Commissions on others' gas, \$67,140.25; rent of gas appliances, \$254,665.16; gas merchandise and jobbing revenue, \$53,894.62; joint facilities and arrangements, \$102,831.22; other miscellaneous gas revenue, \$5,834.32

484,365 58 166,020 02

Total operating revenue.....

\$2,736,590 86 \$145,943 99

Operating expenses:

Cents per
M cu.ft.^d

Gas making labor	5.23	\$180,441 86	\$33,112 48
Boiler fuel	3.61	124,711 60	D 58,328 02
Gas coal and coke under retorts.....	^e 14.08	486,069 00	60,802 75
Generator fuel	^f 8.42	290,520 61	18,433 96
Gas oil	^g 24.15	833,424 30	38,665 91
Other supplies and expenses.....	2.27	78,480 57	2,112 01
Gas production, undistributed adjustments— steam—Cr.	—	—	D 22,593 76
Repairs at works.....	5.11	176,319 59	54,081 24

Total works expense.....

62.87 \$2,169,967 53 \$170,924 03

Less residuals produced—Cr.....

12.58 466,933 52 D 57,272 55

Total of foregoing.....

49.34 \$1,708,034 01 \$228,196 58

Gas production, undistributed adjustments—
gas—Cr.

— — D 4,476 15

Net cost of gas in holder	{ Coal gas.....	46.32	\$374,706 49	\$130,876 43
	{ Water gas.....	50.27	1,328,327 52	102,296 30
	{ All gas.....	49.34	1,708,034 01	^h 232,672 73

^a See *Depreciation*, page 766.

^b In the 1919 report, the company has re-classified commissions on others' gas and federal tax on bond interest assumed applicable to 1918, to make them comparable with 1919.

^c Receipts from sale of merchandise and jobbing revenue, \$336,661.26; less cost of materials sold, \$282,766.64.

^d The ratios for net cost of gas in holder and preceding items are based on 3,461,475 M cu.ft. of gas made (808,946 M cu.ft. of coal gas; 2,642,530 M cu.ft. of water gas); those for total production expenses and following items on 2,815,976.1 M cu.ft. sold to public.

^e Coal gas expense only; ratio for the 808,946 M cu.ft. made is 60.00¢.

^f Water gas expense only; ratios for the 2,642,530 M cu.ft. made are generator fuel, 10.89; gas oil, 31.54.

^g [Constituent items shown above were computed by the Bureau of Statistics and Accounts.]

Central Union Gas Company

INCOME STATEMENT — *Concluded*

	Cents per M cu.ft.	Net amount for year	Increase or (D) decrease
Operating expenses — <i>Concluded</i> :			
<i>Deduct</i> charges to Northern Union Gas Co.:			
For gas made.....	—	\$1,052,637 59	\$54,299 31
For carrying charges on New Amsterdam Gas Co.'s manufacturing plant, \$102,936.83; Mutual Gas Light Co.'s manufacturing plant, \$5,047.27	—	107,984 16	31,965 80
<i>Add</i> charges:			
For gas made; New Amsterdam Gas Co., \$906,823.23; N. Y. Mutual Gas Light Co., \$11,699.23	—	917,522 46	74,808 59
For carrying charges; on New Amsterdam Gas Co.'s manufacturing plant, \$249,223.05; N. Y. Mutual Gas Light Co.'s manufactur- ing plant, \$13,220.06.....	—	261,443 11	75,783 41
Total production expenses.....	61.13	\$1,721,387 84	\$297,038 62
Distribution expenses	9.61	270,635 30	24,559 03
Commercial administration	5.31	149,392 05	11,016 42
Promotion of business.....	2.08	58,691 92	3,449 72
General (excluding depreciation).....	5.13	144,411 09	D 24,990 48
Total of foregoing.....	83.26	\$2,344,518 19	\$311,073 31
Renewals and replacements—plant with- drawn from service (reserved) ¹²	3.00	84,479 28	D 754 23
Total (including amortisation) ¹³	86.26	\$2,428,997 47	\$310,319 08
Uncollectible operating revenue.....	0.16	4,483 40	D 2,164 16
Tax accruals	8.22	231,461 26	D 46,087 87
Joint facility rents.....	6.83	192,444 87	13,752 83
Miscellaneous rents	0.12	3,287 52	D 129 41
Total of expenses, taxes, etc.....	101.59	\$2,890,664 52	\$275,690 47
Operating income applicable to corporate property.. <i>Loss</i>		124,074 16	D 125,746 48
Non-operating income: Interest on Fire insurance participation certificates, \$2,592.04; on U. S. Liberty bonds, \$19,549.94; on advance to New Amsterdam Gas Co., \$135,517.81; on deposit with National City Co., \$16,316.32; on bank balances, \$4,062.21; miscellaneous in- terest, \$5.70		178,084 02	46,251 14
Gross corporate income.....		\$53,959 86	D \$32,496 34
Deductions from gross income: Interest on funded debt, \$177,750; on consumers' deposits, \$9,563.82; on unpaid taxes, \$14,550.83; on advances from Consolidated Gas Co., \$1,200; Federal tax on bond interest, \$2,565.50.....		205,633 15	5,528 79
Net corporate income..... <i>Loss</i>		\$151,673 29	D \$39,024 13

¹² [The company makes no charge to operating expense account, "General amortisation." Instead, it has included in operating expenses an unauthorized account "Renewals and replacements—plant withdrawn from service" for which concurrent credit is made to "Renewals and replacements—plant withdrawn from service" reserve. See *Depreciation*, page 766.]

Central Union Gas Company

CORPORATE SURPLUS

		Amount
Surplus, December 31, 1918.....		\$4,966,750 20
Other additions: Taxes on mains, pipes and connections assessed as real estate of corporations, applicable to 1915, with interest to December 31, 1918, canceled by court order January 25, 1919.....	\$21,638 92	
Tax on personal property for direct state taxes for year 1918, together with interest, canceled as per court order May 19, 1919	308 44	
Refund on Pennsylvania state tax on shipments of anthracite coal, applicable to 1915.....	580 85	
For overestimated amount of federal corporation tax accrued for 1918	38,520 15	61,048 86
Balance transferred from income.....	\$151,678 29	\$5,027,799 06
Adjustment of the charges for steam furnished the U. S. Government light oil plant May 22, 1918, to December 31, 1918	3,494 95	155,168 24
Surplus, December 31, 1919.....		\$4,872,630 82

Intercompany Purchases, Sales, Rents, Etc.

DISTRIBUTION

	Total compensation	Expense	Revenue	Joint facility ¹³ rent deductions
<i>Gas received from:</i>				
New Amsterdam Gas Co. (1,722,805,300 cu.ft.):				
Labor and materials, plus 10 per cent.	\$905,823 23	Dr. \$905,223 23		
Cents per M.....	(52.58)	(52.58)		
Carrying charges on manufacturing plant of New Amsterdam Gas Co.....	249,223 05	Dr. 249,223 05		
New York Mutual Gas Light Co. (23,134,900 cu.ft.):				
Labor and materials, plus 10 per cent.....	11,099 23	Dr. 11,099 23		
Cents per M.....	(50.57)	(50.57)		
Carrying charges on manufacturing plant of New York Mutual Gas Light Co.....	12,220 06	Dr. 12,220 06		
Use of distributing system of East River Gas Co....	148,525 34			Dr. \$148,525 24
Total.....	\$1,327,490 91	Dr. \$1,178,965 57		Dr. \$148,525 24
Cents per M.....	(76.03)	(67.52)		(3.51)
<i>Gas delivered to:</i>				
Northern Union Gas Co. (2,151,953,600 cu.ft.):				
From Central Union Gas Co.'s plant (1,426,288,200 cu.ft.).....	\$738,542 74	Cr. \$671,402 49	Cr. \$67,140 25	

¹³ "The volume of gas delivered to the Northern Union Gas Co. is computed upon the indexed quantities at the consumers' meters. The quantity of gas received from the New Amsterdam Gas Co. and the New York Mutual Gas Light Co. is determined by the quantity manufactured by us, and our sales to the Northern Union Gas Co. and our own consumers. The point of delivery is not known."

Central Union Gas Company

Intercompany Purchases, Sales, Rents, Etc.— Concluded

	DISTRIBUTION			
	Total compensation	Expense	Revenue	Joint facility ¹³ rent de actions
<i>Gas delivered to — Concluded:</i>				
From New Amsterdam Gas Co.'s plant (715,871,300 cu.ft.).....	\$376,271 56	Cr. \$376,271 56		
From New York Mutual Gas Light Co.'s plant (9,794,100 cu.ft.).....	4,953 54	Cr. 4,953 54		
Total for labor and materials, plus 10 per cent.....	\$1,119,767 84 (52.03)	Cr. \$1,053,627 59 (48.91)	Cr. \$87,140 25 (3.12)	
Cents per M.....				
Carrying charges on manufacturing plant of New Amsterdam Gas Co.....	102,936 88	Cr. 102,936 88		
Carrying charges on manufacturing plant of New York Mutual Gas Light Co.....	5,047 27	Cr. 5,047 27		
Carrying charges on respondent's manufacturing plant	100,326 51		Cr. 100,326 51	
Reimbursement for charge to respondent for use of distribution system of Consolidated, East River and Standard.....	132,258 20			Cr. \$132,258 20
Total.....	\$1,480,336 70 (67.86)	Cr. \$1,160,611 74 (53.93)	Cr. \$167,466 76 (7.78)	Cr. \$132,258 20 (6.15)
Cents per M.....				
<i>Other joint facility rents: ¹⁴</i>				
Consolidated Gas Co. for use of distribution system and Kingsbridge holder.....	Dr. \$171,805 47			Dr. \$171,805 47
Standard Gas Light Co. for use of distribution system.....	Dr. 4,372 26			Dr. 4,372 26
Reimbursement from Standard for use of respondent's distribution system.....	Cr. 2,504 72		Cr. \$2,504 72	
Total.....	Dr. \$178,673 01		Cr. \$2,504 72	Dr. \$176,177 73

Sale of Residuals and By-products.— See Table XI.

Operating Expenses.— For details, see Table XXXIII.

Depreciation.— For this Commission's requirements concerning the accounting for depreciation, see the note introducing these abstracts. Under date of March 1, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortisation — Gas" and concurrent credit to "Accrued amortisation of capital" of 18.17 cents per M cu.ft. sold [less the cost of actual repairs]. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, it has included in operating expenses without authority from the Commission the item "Renewals and replacements— plant withdrawn from service," charging thereto in 1919 3 cents per M cu.ft. of gas sold.

¹³ See this note on preceding page.

¹⁴ [For details of Joint facilities, see Addendum in Consolidated Gas Co. abstract.]

Central Union Gas Company

Taxes

CLASS OF TAX	Assessed and charged to income	Amount paid	Due and unpaid ¹²
Lands	\$18,654 27	\$18,654 27	.....
Improvements on lands.....	110,001 15	110,001 15	.....
Special franchise	31,133 42	31,133 42	\$102,882 14
Mains, pipes and connections ¹³	32,634 90	.....	123,984 90
Personal property	7,955 67	7,955 67	.....
Gross earnings—state	¹⁷ 14,835 35	14,569 53	.....
Federal income .....	.....	15,479 85	.....
Capital stock	¹⁸ 16,236 50	¹⁹ 21,576 00	.....
Total	\$231,451 26	\$219,369 89	\$326,867 04

Rent Charges.—Space at 173d street and West Farms road, Northern Union Gas Co., \$900; space at 111th street and First avenue, Standard Gas Light Co., \$72.60; space in building at 140th street and Third avenue, \$1,999.92; space in building at 335 East 142d street, \$315; total, \$3,287.52.

MISCELLANEOUS INFORMATION

Works and Holders.—See Tables I—IV.

Mains.—Length at end of year, 848,040 feet (160.6 miles). (See Table V.)

Services.—Number available at end of year, 15,617. (See Table VI.)

Meters.—At end of year, owned, 115,763. (See Table VII.)

Gas Made, Bought, and Sold (cu.ft.).—On hand at beginning of year, 7,383,000; made during year, coal gas, 906,945,000; water gas, 2,642,530,000; received under agency agreement, 1,745,940,300; total available, 5,204,798,200; supplied to other companies, agency agreement, 2,151,953,600; sold to public, 2,815,976,100; used by respondent, 5,498,200; on hand at end of year, 6,988,000; unaccounted for, 224,332,300. (See Tables VI—XIII.)

Materials and Residuals.—Gas oil is delivered under terms of a contract made by the Consolidated Gas Co. Under its provisions there was received during the year 12,650,767 gallons at an average price of 6.63¢ per gallon. (For details of materials consumed, see Table XI.)

Accidents.—See Tables XXVII and XXVIII.

Employees and Wages.—See Tables XXX and XXXI.

Officers.—President, Wm. H. Bradley; Vice-President and Secretary, Louis H. Werner; Assistant Secretary, Chas. G. Duffy; Treasurer, Philip J. Schneider; Assistant Treasurer and Superintendent of Distribution, Arthur H. Hall.

Directors.—Nicholas F. Brady, Geo. B. Cortelyou, Wm. Rockefeller, R. A. Carter, Geo. W. Doane, Wm. H. Bradley, J. A. Garver.

Main Business Office.—529 Courtlandt avenue, The Bronx, New York city.

Report verified by Philip J. Schneider, Treasurer, March 15, 1920.

¹² In process of adjustment. Exclusive of accrued interest of \$25,137 on special franchise tax; of \$24,136.69, on mains, pipes, and connections.

¹³ [From information furnished by the City Department of Taxes and Assessments, it appears that this tax is alternative to the special franchise tax, and that the respondent's liability on account of it is only nominal. It is the practice of the Central Union Gas Company to charge against income the total levy for mains, pipes, and connections, as well as the maximum interest penalty (7 per cent per annum), although in fact this tax will never have to be paid. When settlement with the city is made in respect to the special franchise tax, this duplicate tax is canceled. See *Corporate Surplus* in 1915 Annual Report for settlement made in 1915, and *Corporate Surplus* for this year for another settlement.]

¹⁷ In addition, the following taxes were charged to the tax liability account and credited to surplus: \$38,520.15 overestimated federal corporation tax for 1918; \$17,460, mains, pipes, and connections tax for 1915; and \$295.55 personal property tax applicable to 1918 canceled by court order.

¹⁸ Of this amount, \$5,433.50 is an additional tax for 1918.

¹⁹ Although in part applicable to non-operating income, the entire amount is charged to operation.

CONSOLIDATED GAS COMPANY OF NEW YORK

Organized November 10, 1884, under chapter 367 of the Laws of 1884, through the consolidation of the following companies: Manhattan Gas Light Company, New York Gas Light Company, Metropolitan Gas Light Company, Kickerbocker Gas Light Company, Harlem Gas Light Company, and Municipal Gas Light Company. Since the date of its organization, the company has supplied gas in the Borough of Manhattan, and claims the right to operate in the Borough of The Bronx. It supplies mixed coal and water gas.

(For controlled companies, see Addendum No. 1.)

Important Changes during the Year.—No extensions of system or plant have been made, excepting such as are reflected under *Fixed Capital Installed since December 31, 1908*. Capital stock of the par value of \$131,500 was issued in exchange for a like amount of 5-year convertible 6% debentures. Respondent reacquired 3,845 shares of its own capital stock. The company also purchased \$17,850 of U. S. Third 4½% Liberty bonds; \$50,000 of U. S. Fourth 4½% Liberty bonds; and \$68,000 of real estate mortgages. Insurance participation certificates were increased by \$28,165.39. No new powers or franchises were acquired.

BALANCE SHEET

December 31, 1918		ASSETS SIDE	December 31, 1919		Increase or (D) decrease
\$1,297,992 36	Cash		\$2,142,967 54		\$844,975 18
26,500 00	Bills receivable—time		16,000 00	D	10,500 00
69,310 81	Accounts receivable from City of New York		39,866 58	D	29,444 23
880,701 14	Consumers' accounts receivable		697,408 01	D	183,293 13
1,183,575 20	Accounts receivable from assoc'd co's		421,862 75	D	761,712 45
765,380 04	Other accounts receivable		482,986 53	D	282,393 51
1,694,026 92	Interest and dividends receivable		1,673,454 74	D	20,572 18
236,750 00	U. S. Liberty bonds for employees		106,450 00	D	130,300 00
1,603,033 75	Special deposits		103,033 75	D	1,500,000 00
1,532,891 00	Materials and supplies		1,284,045 48	D	248,845 52
2,408,500 00	U. S. Liberty bonds		2,476,350 00		67,850 00
91,638,576 02	Other miscellaneous investments		91,634,740 41		36,165 39
40,548,340 59	"Fixed Capital, Dec. 31, 1908"		40,046,557 45	D	501,783 14
18,633,684 90	Fixed capital installed since 1908		14,508,728 08		870,041 16
54,282,025 49	Total book cost		54,550,283 51		368,258 02
11,900,340 83	Accrued amortization of capital—Cr. ¹		11,995,053 40		94,712 57
42,281,684 68	Fixed capital—net		42,555,230 11		273,545 45
19,425,000 00	Temporary advances to assoc'd co's		20,155,000 00		730,000 00
2,582 58	Unamortized debt discount and expense		198 66	D	2,383 92
411,065 86	Other suspense		491,301 22		80,235 36
\$185,407,569 34	Total		\$164,280,902 78	D	\$21,126,666 56
LIABILITIES SIDE					
\$1,876,435 75	Taxes accrued		\$1,822,201 58	D	\$54,234 17
700,000 00	Bills payable—time		3,350,000 00		2,650,000 00
1,093,249 76	Consumers' deposits		1,191,217 69		97,967 93

¹ Includes associated company items of \$1,602,461.20. For details see note 11, page 772.

² This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of the cost of perishable property (see *Depreciation*); but reports on the liabilities side of the balance sheet certain reserves ("Renewals and replacements—plant withdrawn from service" and "Contingency") that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

³ See note 20, page 777.

Consolidated Gas Company of New York

BALANCE SHEET — *Concluded*

December 31, 1918	LIABILITIES SIDE — <i>Concluded</i>	December 31, 1919	Increase or (D) decrease
\$1,107,370 42	Accounts payable to assoc'd co's.....	\$881,906 70 D	\$225,464 72
1,304,634 50	Miscellaneous accounts payable.....	1,000,550 63 D	255,083 88
244,097 48	Interest accrued on funded debt.....	243,738 48 D	1,315 00
423,844 87	Interest accrued on unfunded debt ^a	543,304 52	114,361 65
250,000 00	Subscription to U. S. 4th Liberty loan.	D	250,000 00
37,480 94	Employees' Liberty bond payments....	49,545 14 D	37,935 80
166,812 88	Other unfunded debt.....	163,161 07 D	3,651 81
24,409,747 50	Miscellaneous funded debt	24,278,247 50 D	131,500 00
13,218,878 23	Premiums on stocks	13,918,878 23	.....
327,883 48	Casualties and insurance reserve.....	856,053 87	28,165 39
100,253,000 00	Common stock	100,000,000 00 D	253,000 00
18,689,128 53	Corporate surplus	15,884,153 38 D	2,804,976 15
<u>\$165,407,569 34</u>	Total	<u>\$164,280,308 78</u>	<u>D \$1,126,666 56</u>

Contingent Liabilities.—The following bonds are guaranteed by this company, both as to principal and interest: Westchester Lighting Co., 1st mortgage 5's, due 1960, authorized issue \$10,000,000, outstanding \$8,510,000; New York & Westchester Lighting Co., general mortgage $\frac{1}{2}$ to 4%, due 2004, authorized and outstanding \$10,000,000; debenture 5's, due 1954, authorized and outstanding \$2,500,000; New York & Suburban Gas Co., 1st mortgage 5's, due 1949, outstanding \$230,000; Hudson River Gas & Electric Co., 1st mortgage 5's, due 1929, outstanding \$250,000; White Plains Lighting Co., 1st mortgage 5's, due 1938, outstanding \$335,000.

Valuation of Property for Purposes of Taxation.— See Table XLIII.

DETAILS OF ASSETS AND DEBIT BALANCES

"Fixed Capital, December 31, 1908."—Credits during year on account of withdrawals and retirements: Real estate, \$93,918; plant, \$341,303.73; mains, \$1,825.21; services, \$13,338; meters, \$22,565.25; cocks and connections, \$2,144.28; tools and implements, \$395.04; gas stoves rented, \$20,673.63; total, \$501,783.14. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjust- ments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land occupied by gas works.....	\$9,397 70	.....	.....	\$30,424 80
Land occupied by outside holder stations	11,105 65	.....	.....	379,384 75
Other land .....	.....	.....	.....	1,010,796 49
General structures	19,398 66	.....	\$564 80	3,073,402 05
General equipment	18,786 49	.....	29,447 65	770,351 84
Works and station structures....	6,846 99	.....	.....	629,833 21
Holders .....	.....	.....	.....	688,874 64
Furnaces, boilers, and accessories.	44,198 22	.....	.....	120,563 37
Steam engines .....	.....	.....	.....	41,053 08
Miscellaneous power plant equip- ment .....	.....	.....	.....	2,961 69
Water-gas sets and accessories....	5 41	.....	.....	22,342 38
Purification apparatus	19,294 40	.....	241 73	89,921 23
Accessory equipment at works....	23,834 18	.....	.....	319,347 23
Trunk lines and mains.....	13,140 00	.....	2,683 02	3,420,449 26
Gas services	41,232 43	.....	285 79	347,263 01
Gas meters	138,749 50	.....	888 10	863,277 13
Gas engines and appliances.....	535,889 66	.....	15,751 50	2,211,399 99
Gas tools and implements.....	1,264 65	.....	2,023 62	15,282 27
Gas laboratory equipment.....	1,666 33	.....	1,489 01	14,870 45

^a See note 29, page 771.

Consolidated Gas Company of New York

Fixed Capital Installed since December 31, 1908 — Concluded

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Other tangible gas capital.....	\$11,422 62		\$2,165 04	\$243,002 32
Engineering and superintendence.....	63,646 94		39,202 44	235,492 15
Interest during construction.....	Cr. 86 97			Cr. 17,967 88
Total	\$864,783 86		\$84,742 70	\$14,503,726 06

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	Recoveries from other companies	Amount charged to renewals and replacements — plant withdrawn from service
Holders.....	5	\$183,864 00			
Holder shells.....	1	20,000 00			
Holder tanks.....	3	90,000 00			
Connections.....	—	7,550 00			
Governor.....	1	2,100 00			
Governor and valve house.....	1	3,500 00	\$5,000 00		\$334,214 46
Valves, etc.....	—	843 00			
Meter house.....	1	1,200 00			
Station meter.....	1	1,800 00			
Holder and accessory equipment	1	28,357 49			
Water heater.....	1	4,509 24			4,509 24
Fence.....	—	230 00			230 00
Automobiles and accessories.....	11	16,355 06		\$1,045 00	15,310 06
General stable equipment.....	—	934 50	126 00	53 50	745 00
Cocks and connections.....	—	4,309 32	794 32	2,912 54	602 46
Tools and implements.....	—	16,635 76	63 73	536 63	16,035 40
Tar separator.....	1	241 73	241 73		
Dumping privilege ¹	—		500 00		Cr 500 00
Street mains.....	10,186	4,506 23	2,739 27		1,768 96
Gas services.....	1,374	18,673 79	285 79		18,388 00
Gas meters.....	3,215	23,453 35		589 00	22,864 35
Gas appliances (rented).....	11,654	36,425 13		7,732 34	28,692 79
Frame building (421 E. 60th st.)	1	6,175 60		60 00	6,115 60
Property (W. 18th st.).....	—	60,000 00		60,000 00	
Property (W. 45th st.).....	—	25,300 00		25,300 00	
General office building, plumbing	—	564 80		50 00	514 80
Total.....	—	\$557,531 00	\$9,760 84	\$98,279 01	\$449,491 15

Miscellaneous Investments^a

NAME OF ISSUING COMPANY AND SECURITY OR OF OTHER THINGS IN WHICH INVESTMENT IS MADE	Par value of amount held	Date of acquisition	Amount at which carried on books ^b	Income accrued during year
<i>Investments in associated companies:</i>				
Astoria L., H. & P. Co.:				
Capital stock.....	\$10,000,000 00	1899-1914	\$10,000,000 00	\$800,000 00
First mortgage 5½'s, 1904.....	5,000,000 00	1914	5,000,000 00	275,000 00
Brush Electric Illuminating Co.:				
First mortgage 6's, 1899.....	275,000 00	1901	275,000 00	16,500 00

^a Estimated by company.^b Includes \$150 cost of dismantling.^c Includes \$57.60 cost of dismantling.^d Filling of holder pits, 65th street.^e All held free at the end of the year.^f See this note on next page.

Consolidated Gas Company of New York

Miscellaneous Investments—Concluded

NAME OF ISSUING COMPANY AND SECURITY OR OF OTHER THINGS IN WHICH INVESTMENT IS MADE	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<i>Investments in associated companies</i>				
— Concluded:				
Municipal Lighting Co., Inc.:				
Capital stock	\$3,000 00	1915	\$3,000 00	
New York Mutual Gas Light Co.:				
Capital stock	1,886,200 00	1899-1905	5,703,290 65	\$169,758 00
New Amsterdam Gas Co.:				
Preferred stock	8,991,300 00	Various dates	4,814,608 03	
Preferred scrip	175 00			
Common stock	12,154,200 00			
Common scrip	392 50			
Bond scrip	860 00			
N. Y. & Westchester Ltg. Co.:				
General mortgage 1-4's, 2004	7,000 00	1905	5,449 02	230 00
New York Edison Co.:				
Capital stock	65,943,400 00	1901, 10, 14	39,105,389 63	4,616,038 00
National Coke & Coal Co.:				
Capital stock	50,000 00	1901	50,000 00	
New York & Queens Gas Co.:				
Capital stock	600,000 00	1913	390,106 00	
N. Y. & Queens Elec. L. & P. Co.:				
Preferred stock	849,000 00	1913-1914	639,532 29	33,960 00
Common stock	1,066,600 00	1917-1918	578,662 38	
Standard Gas Light Co.:				
Preferred stock	4,096,100 00	1900-1905	14,587,495 2 ³	
Common stock	4,796,200 00			
United Elec. L. & P. Co.:				
Preferred stock	1,641,800 00	1900-1905	9,452,063 48	
Preferred scrip	88 03			
Common stock	3,684,000 00			
Common scrip	145 71			
First mortgage 5's, 1924	4,818,000 00	1900-1908		240,900 00
Notes at 6%	962,479 67	1903		57,748 78
Interest on notes	1,518 65			
Loans at 6%	59,000 00			3,000 00
Westchester Lighting Co.:				
Preferred stock	2,500,000 00	1904		
Common stock	10,000,000 00			
<i>Other investments:</i>				
Real estate mortgages	443,000 00	1910-1919	443,000 00	10,939 53
Insurance participation certificates	584,663 70	Various dates	584,663 70	17,539 91
Chemists' Building Co.:				
Capital stock	2,500 00	1911	2,500 00	
U. S. Liberty bonds:				
First 3's, 1947	258,500 00	1917-1918	258,500 00	9,028 98
Second 4's, 1942	600,000 00	1917	600,000 00	25,624 58
Third 4's, 1928	617,850 00	1918-1919	617,850 00	25,285 43
Fourth 4's, 1938	1,000,000 00	1918-1919	1,000,000 00	¹⁰ 37,720 97
Total	\$142,853,973 26	—	\$94,111,090 41	\$6,139,324 18

* The book value as shown, \$94,111,090.41, is the "cash" cost of the securities listed with the following exceptions:

Securities of the New Amsterdam Gas Co.:	
Par value of securities issued therefor	\$3,773,600 00
Cash paid therefor	1,041,008 03
Book value	\$4,814,608 03

Securities of the New York Edison Co.:	
Par value of securities issued therefor	\$15,517,200 00
Securities issued to respondent in excess of the securities of the Edison Electric Illuminating Co. and the New York Gas & Electric Light, Heat & Power Co., held by respondent at the formation of the New York Edison Co., May, 1901. (These additional securities represented undistributed surplus earnings of the constituent companies merged into the New York Edison Co.)	2,684,519 63
Cash	20,908,650 00

• Book value \$39,105,389 63

Real estate bond and mortgage:	
Accepted in part payment of real estate sold	\$443,000 00
Fire insurance participation certificates	\$584,663 70

* In addition, \$3,761.45 accrued during year. This amount represents a charge to interest revenue, and a concurrent credit to interest accrued, for the purpose of adjusting an over-accrual applicable partly to 1918 and partly to 1919.

Consolidated Gas Company of New York

Bills and Accounts Receivable from Associated Companies¹¹

Advances:	Advanced during year	Reimbursed during year	Amount at end of year	Income accrued during year
New York Edison Co.....			\$3,500,000 00	\$210,000 00
Westchester Lighting Co.....	\$275,000 00		3,390,000 00	200,379 45
United Elec. L. & P. Co.....	500,000 00		8,825,000 00	500,897 26
Astoria L., H. & P. Co.....		\$1,500,000 00		83,342 48
N. Y. & Queens Gas Co.....	255,000 00		490,000 00	18,360 80
N. Y. & Queens Elec. L. & P. Co.	750,000 00		3,400,000 00	165,172 50
Standard Gas Light Co.....			100,000 00	6,000 00
Central Union Gas Co.....	450,000 00		450,000 00	1,200 00
Total	\$2,230,000 00	\$1,500,000 00	\$20,155,000 00	\$1,185,962 58

Current accounts receivable:

Astoria L., H. & P. Co...	\$26,264 51	Northern Westchester L. Co.....	\$57 76
New Amsterdam Gas Co..	67,502 08	Peekskill L. & Rd. Co.....	37 62
Standard Gas Light Co..	56,200 87	Yonkers Elec. L. & P. Co.	15 66
N. Y. Mutual Gas Light Co.	33,821 47	National Coke & Coal Co..	1,451 04
Central Union Gas Co....	23,845 61	New York Edison Co....	27,118 85
Northern Union Gas Co..	3,488 50	United Elec. L. & P. Co..	5,297 84
East River Gas Co. of L. I. City	2,756 35	Consolidated Telegraph & Electrical Subway Co...	4,410 35
N. Y. & Queens Gas Co....	13,049 31	N. Y. & Queens Elec. L. & P. Co.	234 68
Westchester Lighting Co..	157,320 30		
Total			\$421,862 75

Miscellaneous Accounts Receivable.—Employees' fund, \$36,882.11; insurance fund, \$27,650.83; Tarrytown Improvement Corporation, \$177,129.84; miscellaneous accounts under \$10,000, \$191,969.66; Empire City Subway Co., \$366.29; total, \$482,998.53.

Special Deposits.—With State Industrial Commission, corporate stock of the City of New York 4½%, par value, \$100,000; with Board of Estimate and Apportionment of the City of New York, \$3,063.76; total, \$103,063.76.

Materials and Supplies

	Cost of quantity on hand at end of year		Cost of quantity on hand at end of year
Bituminous coal	\$15,288 41	Drip oil	2,425 60
Anthracite coal	10,423 18	Ammoniacal liquor	31 55
Generator fuel	398,353 38	Pipes and fittings.....	13,328 50
Gas oil	140,936 71	Gas appliances	470,217 50
Iron oxide	333 70	Sundry supplies	3,717 55
Coke	6,330 26	Repair stock at stations...	109,019 38
Coal-gas tar	154 28	Automobile repair stock...	10,720 30
Water-gas tar	10,062 20	Main stock	92,712 98
Total			\$1,284,045 48

Suspense.—Condemnation proceedings, 14th street, \$13,481.91; 42d street, \$97,673.55; subway construction, \$289,890.69; bank discount on short term bills payable, \$51,678.45; miscellaneous items to be adjusted in 1920, \$38,586.62; total, \$491,301.22.

¹¹ There were included under interest and dividends receivable the following items from associated companies: United Electric Light & Power Co., \$1,388,069.13; Astoria Light, Heat & Power Co., \$68,750; New York Mutual Gas Light Co., \$75,448; New York Edison Co., \$17,835.62; Central Union Gas Co., \$1,200; Westchester Lighting Co., \$17,275.07; New York & Queens Gas Co., \$23,316.16; New York & Queens Electric Light & Power Co., \$30,920.55; New York & Westchester Lighting Co., \$140; Insurance Fund Investment, \$516.67; total, \$1,602,461.20.

Consolidated Gas Company of New York

Unamortized Debt Discount and Expense.—On five-year convertible 6% debentures, due 1920, par value \$24,278,247.50; charged to income during the year, \$2,383.92; unamortized balance at end of year, \$198.66.

Securities.—See Table XLI; also 1917 Abstract.

Accounts Payable to Associated Companies

Astoria L. H. & P. Co.....	\$737,372 37	Northern Union Gas Co....	71 06
New Amsterdam Gas Co....	2,179 42	National Coke & Coal Co....	3,095 39
Standard Gas Light Co....	57,903 02	New York Edison Co.....	7,659 09
New York Mutual Gas		United Electric Light and	
Light Co.....	73,087 00	Power Co.....	209 49
Central Union Gas Co....	378 86		
		Total	\$881,906 70

Consumers' Deposits.—At beginning of year, \$1,093,249.76; added during year, \$440,649; refunded during year, \$342,681.07; balance at end of year, \$1,191,317.69; interest accrued during year, \$50,760.06; interest paid, \$39,008.90. (For number of deposits, see Table XL.)

Miscellaneous Accounts Payable

Gas appliances	\$102,656 81	Employees' Mutual Aid So-	
Coal	34,117 35	cietly	\$35,382 11
Oil	316,207 62	Accounts under \$10,000.....	¹² 539,984 14
Coke	20,702 59		
		Total	\$1,099,550 62

Other Unfunded Debt.—Wages accrued, \$57,074.07; water accrued, \$5,563; convertible debentures, \$525; liability insurance, \$100,000; total, \$163,161.07.

Reserves

	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Contingency	\$11,801,659 48			\$11,801,659 48
Renewals and replacements— plant withdrawn from service ¹³	98,681 35	\$557,293 21	**\$462,590 64	193,393 92
Insurance fund, general.....	271,390 17			271,390 17
Fire insurance participation.....	556,498 31	28,165 39		584,663 70
Premiums on stocks.....	13,918,878 23			13,918,878 23

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues—sales of gas:				
Municipal street lighting.....				D \$351 87
Lighting municipal buildings....	108,292.2	\$0.75	\$81,219 16	D 6,519 95
Prepaid gas	3,279,496.9	.80	2,616,139 38	140,111 41
Commercial metered lighting....	15,188,651.2	.80	12,149,550 34	307,446 82
Total sales	18,576,440.3		\$14,846,908 88	\$440,686 41
Miscellaneous revenues:				
Commission on others' gas.....				D \$10,728 79
Rent of gas appliances.....			\$1,047,582 79	84,071 58

¹² Includes \$430,682.48 due consumers under 80¢ Gas Act.

¹³ See Depreciation.

¹⁴ Includes charges for depreciation of materials and supplies, \$13,089.49.

Consolidated Gas Company of New York

INCOME STATEMENT — *Continued*

		Net amount for year	Increase or (D) decrease
Miscellaneous revenues — <i>Concluded</i> :			
Gas merchandise and jobbing revenue.....		¹⁸ \$210,105 31	D \$4,412 07
Joint gas rent revenue.....		223,469 85	3,689 11
Other miscellaneous gas revenue.....		¹⁸ 142,858 94	D 128,176 66
Total miscellaneous revenue.....		\$1,624,016 89	D \$55,556 83
Total operating revenue.....		\$16,470,925 77	\$385,129 58
<hr/>			
Operating expenses :	Cents per M cu. ft. ¹⁷		
Gas making labor.....	2.85	\$206,596 60	\$6,994 18
Boiler fuel	4.35	313,813 45	D 119,989 37
Gas coal	0.07	5,499 81	D 26,156 59
Coal-gas enricher	0.00	103,43	D 736 83
Gas storage	2.49	179,763 80	D 486 82
Generator fuel	12.17	878,906 83	32,636 02
Water-gas oil	26.78	1,933,999 81	D 210,277 62
Other supplies and expenses.....	1.32	96,239 42	D 19,265 60
Repairs at works	3.02	217,963 41	37,919 50
Total works expense.....	53.06	\$3,830,774 56	D ¹⁸ \$299,243 13
Less residuals produced — Cr.....	3.26	235,028 74	D ¹⁹ 261,864 72
Net cost of gas in holder.....	49.79	\$3,595,745 82	D ²⁰ \$37,378 41
Deduct cost of gas made for associated companies at an average of.....	—	—	107,287 92
Add gas purchased from associated com- panies at an average of.....	65.89	8,371,373 53	1,461,386 69
Total production expenses.....	64.42	\$11,967,119 35	\$1,531,295 20
Distribution supplies and expenses.....	5.61	\$1,041,417 00	\$154,067 39
Distribution repairs	3.63	674,904 08	176,734 98
Municipal street lighting expenses.....	0.00	663 72	28 47
Commercial administration	4.94	918,078 52	130,003 79
Promotion of business.....	1.20	221,904 61	22,396 36
General (excluding depreciation).....	6.59	1,223,879 77	218,917 53
Total of foregoing.....	86.29	\$16,047,967 00	\$2,233,412 72
Renewals and replacements — plant with- drawn from service (reserved) ²¹	3.00	557,293 21	16,415 86
Total (including amortisation) ²¹	89.29	\$16,605,260 21	\$2,249,828 58

¹⁸ Consists of receipts from sale of merchandise and from jobbing, \$336,962.39, less cost of materials sold, \$626,357.06.

¹⁹ Consists of miscellaneous rent revenue, \$140,711.85; interest on consumers' final bills, \$75.78; wharfage, \$63; U. S. Government revenue, \$773.79; miscellaneous revenue, \$1,229.52.

¹⁷ The ratios for net cost of gas in holder and preceding items are based on 7,221,664 M cu.ft. of gas made; total production expenses and succeeding items on 18,576,440.3 M cu.ft. sold to public.

²⁰ See note 19.

²¹ [In 1918 report, the respondent included as credit adjustments, steam \$57,122.74, gas, \$11,644.24, which do not appear in the 1919 report, the decreases being absorbed by the \$261,864.72.]

²² [Constituent items shown above have been computed by the Bureau of Statistics and Accounts.]

²³ [The company makes no charge to the operating expense account, General amortisation. Instead, it has included in operating expenses an unauthorised account "Renewals and replacements — plant withdrawn from service," for which concurrent credit is made to a reserve account of the same name. See *Depreciation*.]

Consolidated Gas Company of New York

INCOME STATEMENT—Concluded

	Cents per M cu.ft.	Net amount for year	Increase or (D) decrease
Uncollectible operating revenue.....	0.28	\$53,923 06	D \$43,406 56
Tax accruals	6.44	^a 1,195,374 97	D 108,307 95
Municipal rents and non-tax charges.....	0.16	30,574 93	D 56 44
Joint facility rents.....	1.21	223,945 44	144,611 39
Miscellaneous rents	0.30	55,147 05	7,000 19
Total expenses, taxes, etc.....	97.78	\$13,163,236 36	\$2,255,078 21
Operating income applicable to corporate prop- erty	Loss	\$1,092,300 49	D \$1,570,548 63
Non-operating revenue:			
Miscellaneous rents		\$12,544 75	D \$1,219 61
Interest revenues: Interest on bonds, \$630,339.96; on notes and loans, \$30,748.78; on advances to asso- ciated companies, \$1,185,953.58; on real estate mortgages, \$10,939.53; on special deposits, ^b \$31,343.48; on unpaid coupons of the United Electric Light and Power Co., \$79,950.82; on insurance fund, \$1,130; on bank balances, \$21,888.22; on fire insurance participation certificates, \$17,539.01; other inter- est, \$7,532.96		2,047,296 23	D 2,574 97
Dividend revenues		5,419,756 00	876 00
Total non-operating revenue.....		\$7,479,696 98	D \$2,918 58
Non-operating revenue deductions: Repairs and main- tenance of property rented to others, \$128; non-operat- ing taxes, \$129,653.38.....		129,779 28	D 174,947 52
Non-operating income		\$7,349,917 60	\$173,028 94
Gross corporate income.....		\$5,657,617 11	D \$1,098,519 00
Deductions from gross corporate income: Interest on funded debt, \$1,461,739.84; on unpaid taxes, ^a \$105,- 693.14; on consumers' deposits, \$50,760.05; on bills pay- able, \$19,312.20; amortization of debt discount and expense, \$2,383.92		1,639,390 15	17,404 16
Net corporate income		\$4,017,726 96	D \$1,715,923 85
CORPORATE SURPLUS			Amount
Surplus, December 31, 1918.....			\$18,689,128 53
Balance for year transferred from income.....			4,017,726 96
Amount realized on sale of property in excess of book value.....			53,221 00
Refund of Pennsylvania state tax on coal shipments applicable to prior years			3,000 69
Cancellation of taxes and interest applicable to prior years.....			1,511 31
Mundry credits in connection with U. S. Government operations in 1918			10,338 12

^a Overstated; see *Taxes* and notes attached.

^b Special cash deposits with National City Co.: \$500,000 Jan. 1st to Jan. 19th, 4¼%; \$500,000 Jan. 1st to April 19th, 4¼%; \$500,000 Jan. 1st to Jan. 20th, 4%; total interest accrued, \$3,961.77. U. S. Liberty bonds loaned to National City Co.: \$1,450,000 Jan. 1st to Oct. 30th, 1%; \$1,450,000 Oct. 31st to Dec. 31st, ¼%; \$1,000,000 Jan. 1st to Nov. 20th, 1%; \$1,000,000 Nov. 20th to Dec. 31st, ¼%; total interest accrued (in excess of interest paid by government) \$23,254.21. Interest accrued on corporate stock of the City of New York deposited with Board of Estimate and Apportionment, \$127.50.

^c See *Taxes* and note 31, page 777.

Consolidated Gas Company of New York

	Amount
Difference between par value and actual cost of reacquired capital stock	\$46,267 2 ^c
Proportion of adjustment	8,540 63
Overestimated federal income tax for 1918.....	115,122 43
	<u>\$22,949,864 93</u>
Dividends on capital stock.....	\$7,021,796 25
Sundry charges in connection with U. S. Government operations during 1918.....	36,947 29
Miscellaneous items applicable to former years.....	6,900 91
Total deductions	<u>7,065,704 55</u>
Surplus, December 31, 1919.....	<u>\$15,884,162 38</u>

Intercompany Purchases, Sales, Rents, Etc.²⁵

	DISTRIBUTION			
	Total compensation	Charged to expense	Credited to revenue	Charged to rent deductions
<i>For gas received from:</i>				
Astoria L., H. & P. Co. (11,061,780.2M cu.ft.) ²⁶				
Labor, materials, general expenses, taxes, etc.	\$6,329,465 62	\$6,329,465 62		
Return on investments (excl. tunnels)...	1,190,000 00	1,190,000 00		
Total.....	\$7,519,465 62	\$7,519,465 62		
Cents per M.....	(67.84)	(67.84)		
New York Mutual G. L. Co. (1,203,146.8M cu.ft.) ²⁶				
Labor and materials, plus 10%.....	\$638,957 21	\$638,957 21		
Use of manufacturing plant capacity.....	219,837 74			\$219,837 74
Total.....	\$858,794 95	\$638,957 21		\$219,837 74
Cents per M.....	(71.38)	(53.11)		(18.27)
Standard Gas Light Co. (106,392.8M cu.ft.) ²⁶				
Labor and materials, plus 10%.....	\$52,172 52	\$52,172 52		
Cents per M.....	(48.13)	(48.13)		
New Amsterdam Gas Co. (509,653.8 M cu.ft.) ²⁶				
Cents per M.....	\$160,778 18	\$160,778 18		
	(51.92)	(51.92)		
Total purchases (12,706,973.6M cu.ft.) ²⁶	\$8,591,211 27	\$8,371,373 53		\$219,837 74
Cents per M.....	(67.62)	(65.89)		(1.73)
<i>Joint facility rents:</i>				
Standard Gas Light Co., use of boiler and governor house, 62d street.....	\$4,107 70			\$4,107 70
Astoria Light, H. & P. Co., use of land, bulkhead, hoisting apparatus.....	26,000 00		\$26,000 00	
Central Union Gas Co.:				
Use of 48-in. connecting main, Manhattan and Bronx.....	19,572 54		19,572 54	
Use of 50-in. transfer main in Bronx.....	51,298 49		51,298 49	
Use of 36-in. distribution main in Bronx.....	35,475 00		35,475 00	
Use of land, holders and accessories, Kingsbridge.....	60,970 00		60,970 00	
Use of small mains in Bronx.....	4,489 44		4,489 44	
New Amsterdam Gas Co.:				
Use of 48-in. connecting mains, Manhattan and Bronx.....	25,064 38		25,064 38	
Total.....	\$227,577 55		\$223,469 85	\$4,107 70

Sale of Residuals and Byproducts.— See Table XI.

Operating Expenses.— For details, see Table XXXIII.

²⁵ [For further details, see Addendum to this report.]²⁶ The quantity of gas delivered by the Astoria L., H. & P. Co. is measured at Astoria Works. The quantity delivered by the other companies is determined by the quantity manufactured by those companies and the quantity required for their own purposes. Point of delivery is not known.

Consolidated Gas Company of New York

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see note introducing these abstracts. Under date of March 5, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—gas," and concurrent credit to "Accrued amortization of capital," of 16.33¢ per M cu ft. of gas sold [less the cost of actual repairs]. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, it has included in operating expenses, without authority from the Commission, the item "Renewals and replacements—plant withdrawn from service," charging thereto in 1919 3¢ per M cu ft. of gas sold.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Operating:				
Land.....	\$536,150 05	\$531,278 05	\$539,326 52	\$37,656 75
Improvements.....				
Mains, pipes, and connections on private property ..	152,495 99	152,495 99	878 88	933,263 70
Special franchise.....	285,987 93	285,987 93	285,987 93	641,195 41
Personal property.....	15,128 34	15,128 34	15,128 34	
Gross earnings—state.....	119,835 07	119,835 07	117,270 90	
Dividends—state.....	90,250 65	90,250 65	89,834 85	
Income—federal.....			99,877 57	
Capital stock—federal...	61,879 02	61,879 02	180,814 00	
Non-operating:				
Land.....	10,718 40	10,718 40	Amounts paid included above in operating taxes.	
Capital stock—federal...	118,934 98	118,934 98		
Total.....	\$1,391,380 43	\$1,386,508 43	\$1,329,118 99	\$1,612,115 86

Rent Revenues.—Credited to Other miscellaneous gas revenue: Standard Gas Light Co., \$7,000; New York Mutual Gas Light Co., \$19,218.72; New Amsterdam Gas Co., \$15,245.07; Astoria Light, Heat & Power Co., \$1,440; National Coke & Coal Co., \$8,900; New York Edison Co., \$222,907.80; United Electric Light & Power Co., \$35,841.24; lessees other than associated companies, \$41,550; total, \$352,102.83; less, expenses, \$149,226.62; taxes, \$61,480.06; interest on unpaid taxes, \$684.28; total, \$211,390.98; net credit, \$140,711.85.

Credited to Miscellaneous non-operating rent revenues: Properties at various locations, \$12,544.75.

Rent Deductions.—Municipal rents and non-tax charges: City of New York, piers, bulkheads, etc., \$30,574.93.²²

²² Includes \$4,872 charged to accounts receivable.

²³ Includes real estate taxes based on relative occupancy, \$61,480.06, charged to account No. 444. Other miscellaneous gas revenue.

²⁴ [From information furnished by the City Department of Taxes and Assessments, it appears that the respondent's liability on account of the tax on mains, pipes, and connections on private property is negligible. It is the practice of the company to charge against income the total levy for this tax, as well as the maximum interest penalty (7% per annum), although practically all of the mains, pipes, and connections tax on private property is alternative to the special franchise tax, and will not have to be paid. When settlement with the City is made in respect of the special franchise tax, the amount of accumulated over-charge to income is credited to surplus.]

²⁵ In addition, the following items were charged to tax liability account and credited to surplus: Tax on mains, pipes, and connections applicable to year 1915, \$388; personal property tax 1918, \$985.18; overestimated federal income tax 1918, \$115,122.43.

²⁶ Exclusive of interest accrued on unpaid taxes, \$400,280.40; whereof on real estate taxes, \$13,767.94; on special franchise taxes, \$176,047.28; on taxes on mains, pipes, and connections on private property, \$70,445.18.

²⁷ In addition, charged to accounts receivable, \$101.99.

Consolidated Gas Company of New York

Miscellaneous rents: Standard Gas Light Co., space at 408 E. 111th street, \$22,150.40; building at 506-8 W. 124th street, \$4,000; emergency wagon garage, 131st street, east of 12th avenue, \$391.07; Municipal Lighting Co., Inc., store and basement 49-51 Elisabeth street, \$1,664.64; other owners, \$26,940.94; total, miscellaneous rents,²² \$55,147.06.

MISCELLANEOUS INFORMATION

Works and Holders.— See Tables I-IV.

Mains.— Length at end of year, 4,464,776 feet (843.707 miles). (See Table V.)

Servicemen.— Number available at end of year, 67,374. (See Table VI.)

Meters.— At end of year, owned, 560,862; in use by consumers, 504,764. (See Table VII.)

Gas Made, Bought, and Sold (cu.ft.).— On hand at beginning of year, 39,628,000; made during year, coal gas, 3,367,000; water gas, 7,518,297,000; received under agency contract, 1,621,193,400; purchased, 11,084,780,200; total available, 19,967,265,600; sold to public, 18,576,440,300; used by company, 65,133,800; on hand at end of year, 42,132,600; unaccounted for, 1,233,556,500. (See Tables VII, XII and XIII.)

Materials and Residuals.— Gas oil consumed, 29,489,978 gals., at an average price of 6.5¢ per gal. The 1919 contract for 122,000,000 gals. (embracing the Consolidated system) originally provided for a price of 7.5¢ per gal. plus transportation charges. This was reduced, effective April 1, 1919, as to 82,000,000 gals., to 6¢ per gal., plus transportation charges. Deliveries during 1919 were, under 1918 contract (6.5¢ per gal.), 158,044 gals.; under 1919 contract, 117,674,640 gals.; under 1920 contract (7¢ per gal.), 4,411,985 gals. Total deliveries, 124,244,669 gals., of which for Consolidated Gas Co., 29,765,128 gals., and for associated companies, 94,479,541 gals. (For further details, see Tables VIII-XIII.)

Accidents.— See Tables XVII and XVIII.

Employees and Wages.— See Tables XXX and XXXI.

Officers.— President, George B. Cortelyou; Vice-Presidents, W. R. Addicks and Lewis B. Gawtry; Secretary and Vice-President, R. A. Carter; Assistant Secretaries, H. M. Brundage and F. E. Barnits; Treasurer, C. G. M. Thomas; Assistant Treasurer, Benjamin Whiteley; Auditor, F. L. Lambracht; Comptroller, J. H. N. Armstrong.

Trustees.— George F. Baker, Nicholas F. Brady, George B. Cortelyou, William Rockefeller, John A. Garver, Donald G. Geddes, Louis M. Greer, Samuel Sloan, Moses Taylor, W. R. Addicks, Frank A. Vanderbilt, Walter P. Bliss.

Main Business Office.— 130 E. 15th street, New York city.

Report verified by George B. Cortelyou, President; March 15, 1920.

ADDENDUM NO. 1

The Income Statement of the Consolidated Gas Company does not include earnings of controlled companies beyond the portion received or receivable by the Consolidated Gas Company in payment for gas supplied, use of property rented, interest, and dividends declared. The following table shows the net additions to surplus of the subsidiary companies under the jurisdiction of the First District Commission, and the portion of such increment or surplus attaching to the stock held directly or indirectly by the Consolidated Gas Company so far as such stock holdings are reported among the investments of the holding company. Various holdings are not included in the table, of which the following are the more important:

System companies in First Dist.	own Municipal Lighting Co. Inc. stock	\$5,000
Consolidated Gas Co.	owns Westchester Lighting Co. stock	12,500,000 (all)
New York Edison Co.	owns Yonkers Elect. Lt. & Pr. Co. stock	200,000 (all)
New York Edison Co.	owns Edison Lt. & Pr. Inst. Co. stock	1,216,400
Edison Lt. & Pr. Inst. Co.	owns Empire City Subway Co. stock	518,500
United Elect. Lt. & Pr. Co.	owns Ball Elec. Mfg. Co. (inactive) stock	129,500

²² In addition, charged to accounts receivable, \$32,385.70.

Consolidated Gas Company of New York

A) PROPRIETARY COMPANIES AND COMPANIES IN WHICH OUTSIDE HOLDINGS OF COMMON STOCK ARE INCONSIDERABLE

Subsidiary	Capital stock outstanding Dec. 31, 1919	Portion held by Con- solidated Gas Co. and subsidiaries	Net increase or (D) decrease in corp. surplus in 1919	Cons. Gas Co.'s share therein (to the nearest thousand)
<i>Consolidated Gas Co. owns —</i>	Class	Par value	Amount	Per cent
Astoria L. H. & P. Co.	Common ..	\$10,000,000	\$10,000,000	100.00
New Amsterdam Gas Co.	Preferred ..	9,000,000	8,991,475	99.91
	Common ..	12,165,000	12,154,592	99.91
New York Edison	Common ..	65,945,417	65,943,400	99.99
N. Y. & Queens Gas Co.	Common ..	600,000	600,000	100.00
Standard Gas Light Co.	Preferred ..	4,293,600	4,096,100	95.40
	Common ..	4,953,700	4,796,200	96.78
United Elect. L. & P. Co.	Preferred ..	1,642,258	1,641,886	99.93
	Common ..	3,657,446	3,654,146	
<i>New Amsterdam Gas Co. owns —</i>				
Central Union Gas Co.	Common ..	3,500,000	3,500,000	100.00
Northern Union Gas Co.	Common ..		740,000	
<i>Central Union Gas Co. owns —</i>				
Northern Union Gas Co.	Common ..	1,500,000	760,000	100.00
<i>New York Edison Co. owns —</i>				
Consol. Tel. & El. Subway Co..	Common ..		1,670,000	
<i>United Elect. L. & P. Co. owns —</i>				
Consol. Tel. & El. Subway Co..	Common ..	1,875,000	200,000	99.73
Brush Electric Mfg. Co.	Common ..	999,600	999,000	100.00
Total				\$2,938,518 47
				\$2,942,000

(B) SUBSIDIARY COMPANIES WITH CONSIDERABLE MINORITY INTERESTS

<i>Consolidated Gas Co. owns —</i>				
N. Y. Mutual Gas Light Co.	Common ..	3,409,700	1,886,200	55.33
N. Y. & Queens Elect. L. & P. Co.	Preferred ..	1,250,000	849,000	67.92
	Common ..	1,250,000	1,066,600	85.33
Grand total				\$3,012,814 78
				\$3,075,000

ADDENDUM NO. 2

For details of *Liability Insurance Agreement and Fire Insurance Agreement*, see 1917 Abstract.LIABILITY INSURANCE FUND
STATEMENT AS OF DECEMBER 31, 1919
Balance Sheet

ASSETS		LIABILITIES	
Cash — National City Bank.	\$161,029 95	Consolidated Gas Co.	\$184 31
Investments — free ^a	1,595,954 37	Northern Union Gas Co.	0 01
Investments — pledged	102,100 00	United El. Lt. & Pr. Co.	67 25
Accounts receivable:	18,557 59	Westchester Ltg. Co.	13 47
E. River Gas Co. \$13 18		Accounts payable	43,655 16
Stand. Gas Lt. Co. 14 58		Contingent reserve:	1,883,797 75
N. Y. Edison Co. 13,690 31		April 23 to Dec.	
N. Y. & Queens E.		31, 1913	\$285,608 73
L. & P. Co. 2,306 43		Year 1914	372,283 24
No. Westchester		1915	332,824 95
Ltg. Co. 32. 78		1916	175,066 18
Peekskill Ltg. &		1917	204,249 85
B. R. Co. 843 85		1918	221,870 64
Yonkers E. L. &		1919	291,894 17
P. Co. 601 36			
N. Y. & Queens			
Gas Co. 766 10			
Prepaid re-insurance pre- miums	26,081 24		
Accrued interest receivable.	23,994 80		
	\$1,927,717 95		\$1,927,717 95

^a The preferred stock is 6% non-cumulative. No dividends were paid in 1919.^b The preferred stock is 5% non-cumulative. A 4% dividend was declared and paid in 1919. The remaining surplus for the year is here apportioned to the common stock.^c Includes securities of associated companies as follows: New York & East River Gas Co. 1st mortgage 5% bonds, par value \$100,000; Westchester Lighting Co., collateral trust 5% notes, par value \$100,000; total, \$200,000.

Consolidated Gas Company of New York

LIABILITY INSURANCE FUND — *Concluded**Earnings and Expenses*

<i>Earnings:</i>	Year ended Dec 31, 1918	Year ended Dec. 31, 1919
Premiums:		
Employers' liability	\$187,679 52	\$239,212 87
Public liability	131,502 03	146,520 67
Teams liability	3,175 25	5,946 88
Automobile liability	67,678 85	100,439 08
	<u>\$390,035 65</u>	<u>\$492,119 50</u>
Operating expenses:		
Premiums on re-insurance:		
Public liability	\$44 97	\$49 18
Teams liability	3,711 36	1,825 66
Automobile liability	52,408 20	62,866 82
	<u>\$56,164 53</u>	<u>\$64,241 66</u>
Other expenses	59,580 96	66,545 25
	<u>115,745 49</u>	<u>130,786 91</u>
	<u>\$274,290 16</u>	<u>\$361,332 59</u>
Deduct:		
Claims:		
Employers' liability	\$80,843 53	\$82,284 27
Public liability	19,872 09	17,826 79
Teams liability	170 00	6 00
Automobile liability	3,110 52	2,918 48
	<u>\$83,996 14</u>	<u>\$103,035 54</u>
Medical and surgical relief.....	34,594 16	41,645 38
	<u>118,590 30</u>	<u>144,680 92</u>
	<u>\$155,839 86</u>	<u>\$216,651 67</u>
Add:		
Interest earned	\$61,434 78	\$70,242 50
Dividends received	5,000 00	5,000 00
	<u>66,434 78</u>	<u>75,242 50</u>
	<u>\$222,134 64</u>	<u>\$291,894 17</u>
Deduct:		
Loss incurred in sale of U. S. Liberty bonds	284 00	.....
Balance — carried in contingent re- serve	<u>\$221,870 64</u>	<u>\$291,894 17</u>

Statement of Claims for Damages on Account of Accidents upon Which Suits at Law Had Been Entered and Were Still Pending December 31, 1919

Consolidated Gas Co. of N. Y.	\$548,771 65	New Amsterdam Gas Co....	\$17,625 00
Standard Gas Light Co....	9,000 00	Westchester Lighting Co....	34,000 00
Central Union Gas Co....	96,000 00	N. Y. Mutual Gas Light Co.	3,000 00
Northern Union Gas Co....	28,500 00	N. Y. Edison Co.....	231,250 00
N. Y. & Queens E. L. & P. Co.	60,000 00	United E. L. & P. Co.....	27,000 00
		Total	<u>\$1,065,146 65</u>

²¹ The gross earnings as shown do not include any allowance for the adjustment of premiums on public, employers' and teams liability insurance applicable to the year 1919, which will be effected during the year 1920.

Consolidated Gas Company of New York

FIRE INSURANCE FUND

STATEMENT AS OF DECEMBER 31, 1919

Balance Sheet

ASSETS		LIABILITIES	
Cash:	\$362,785 82	Participation certificates:	\$3,068,096 62
National City Bank	\$110,636 51	Year 1903.....	\$154,151 90
Central Trust Co. 152,149 31		1904.....	200,655 06
		1905.....	194,006 44
		1906.....	212,686 84
Investments **	2,930,719 00	1907.....	248,080 64
Accounts receivable:	10,025 42	1908.....	200,030 13
Consol. Gas Co. \$79 15		1909.....	206,232 83
Stand. G. L. Co. 0 21		1910.....	198,997 23
N. Y. Edison Co. 8,002 66		1911.....	211,265 22
Bklyn. Edison Co. 34 61		1912.....	224,963 73
Yonkers E. L. & P. Co.....	1 76	1913.....	176,566 41
N. Y. & Queens E. L. & P. Co. 1,092 47		1914.....	164,888 31
Westchester Ltg. Co.	1 96	1915.....	180,191 08
N. Westchester L. Co.	391 77	1916.....	139,743 60
Pekskill L. & R. R. Co.....	420 84	1917.....	161,881 96
		1918.....	191,726 10
Prepaid re-insurance premiums	28,262 23	Accounts payable:	21 94
Accrued interest receivable.	39,827 53	New Amst. Gas Co.	\$16 00
		Cen. U. Gas Co.	1 26
		N. Y. & Q. Gas Co.	2 08
		United E. L. & P. Co.	2 65
		Adjustment suspense	195 00
		Surplus for year 1919.....	208,306 44
	<u>\$3,271,620 00</u>		<u>\$3,271,620 00</u>

Earnings and Expenses

	Year ended Dec. 31, 1918	Year ended Dec. 31, 1919
Earnings:		
Premiums	\$269,354 45	\$279,982 29
Operating expenses:		
Premiums on re-insurance.....	\$69,442 61	\$82,461 86
Other expenses	35,742 87	38,075 56
	<u>105,185 48</u>	<u>120,537 42</u>
	\$164,168 97	\$159,444 87
Deduct:		
Loss by fire or explosion.....	\$20,986 82	\$1,601 70
Less re-insurance collected.....	700 00	677 54
	<u>\$20,286 82</u>	<u>\$924 16</u>

** Includes securities of associated companies as follows:

	Par value
New York Gas & El. Lt. Ht. & Pr. Co., 1st mtge. 5% bonds.....	\$250,000 00
New York & East River Gas Co., 1st mtge. 5% bonds.....	154,000 00
New York & East River Gas Co., 1st con. mtge. 5% bonds.....	16,000 00
New York & Queens El. Lt. & Pr. Co., 1st. con. mtge. 5% bonds....	16,000 00
Westchester Ltg. Co., collateral trust 5% notes.....	36,000 00
Total	<u>\$472,000 00</u>

Consolidated Gas Company of New York

FIRE INSURANCE FUND — *Concluded**Earnings and Expenses — Concluded*

<i>Deduct:</i>	Year ended Dec. 31, 1918	Year ended Dec. 31, 1919
Less fire loss adjustment applicable to previous year.....	\$1,047 18	\$159 27
	<u>\$19,239 64</u>	<u>\$764 89</u>
Loss by theft.....		\$1,230 00
Less re-insurance collected.....		<u>1,080 00</u>
		\$300 00
	<u>\$19,239 64</u>	<u>\$1,084 89</u>
	<u>\$144,929 23</u>	<u>\$158,379 98</u>
<i>Add:</i>		
Interest earned	\$126,909 89	\$131,469 36
Dividends received	6,500 00	5,000 00
Difference between par value and actual cost of \$100,000 Hocking Valley 6% notes retired at par as of March 11, 1919.....		500 00
	<u>133,409 89</u>	<u>136,969 36</u>
	<u>\$278,339 22</u>	<u>\$295,349 34</u>
<i>Deduct:</i>		
Interest on participation certificates for the year at 3%.....	\$86,291 12	\$92,042 90
Loss incurred in sale and retirement of bonds and notes.....	<u>322 00</u>	
	<u>86,613 12</u>	<u>92,042 90</u>
<i>Surplus for the year.....</i>	<u>\$191,726 10</u>	<u>\$203,306 44</u>

ADDENDUM NO. 3

The gas companies belonging to the Consolidated system use the facilities of one another and exchange gas, distributing the cost among the participating companies. The accounting rules prescribed by the Commission define a joint facility as any plant or equipment maintained and [or] operated by one company for the common benefit of itself and others, under an arrangement for sharing the expenses, taxes, etc., on the basis of the relative amounts of benefit to the several participants, and provide for the segregation of the constituent elements of expense, taxes, and profits. The companies have not, however, made the complete segregation required.

In the case of the Consolidated Gas Company *vs.* Newton *et al.*, Mr. George E. Woods testifying for the company furnished certain information as to the treatment of joint facility items in the accounts of the participating companies. It appears that the charges for the use of the manufacturing plant capacity are based upon a computation of the capacity requirements of each company (arrived at by a comparison of 1918 sales and total capacity) and a predetermined valuation per M cu.ft. of capacity. The charges for tunnels and mains used in transferring gas from Long Island to The Bronx and Manhattan were arrived at by distributing the total carrying charges on the value of the facility among the companies making use of it in the ratio of each company's demand to the total demand on plants located on Long Island.

The following statements are based for the most part upon Mr. Wood's testimony, but also include data from the annual reports for 1919 not referred to by Mr. Woods.

Consolidated Gas Company of New York

Inter-Company Charges for Use of Manufacturing Plant Capacity for the Year Ended December 31, 1919

	M cu.ft. of plant capacity	Valuation per M cu.ft. ^a	Resultant valuation	Charge at 10 per cent of valuation
<i>New York Mutual charged —</i>				
Consolidated Gas	10,686	\$205.725	\$2,198,377 40	\$219,837 74
Standard	2,439	205.725	501,763 30	50,176 33
Central Union	563	205.725	122,200 60	12,220 06
Total	13,719	\$205.725	\$2,822,341 30	\$282,234 13
<i>New Amsterdam charged —</i>				
Central Union	15,243	\$163 50	\$2,492,230 50	\$249,223 05
<i>Central Union charged —</i>				
Northern Union For proportion of capacity of N. Y. Mutual.....				\$5,047 27
For proportion of capacity of New Amsterdam...				102,936 88
For proportion of capacity of Central Union.....				100,826 51
Total				\$308,810 66

Summary of Inter-Company Joint Facility Charges, Including Charges for Use of Manufacturing Plant Capacity, for the Year Ended December 31, 1919

COMPANY BY WHICH USED (DEBITOR)

OWNING COMPANY (creditors)	Total	Astoria L., H. & Pr. Co.	Consolidated Gas Co.	New Amsterdam Gas Co.	Standard Gas Light Co.	Central Union Gas Co.	Northern Union Gas Co.
Astoria L., H. & P. Co.	\$1,190,000 00		\$1,190,000 00				
Consolidated Gas Co.	223,469 86	\$26,000 00		\$25,664 38		\$171,805 48	
New Amsterdam Gas Co.	861,234 58	463,486 19				397,748 39	
N. Y. Mutual Gas Co.	282,234 13		219,837 74		\$50,176 33	12,220 06	
Standard Gas Light Co.	27,857 03	13,641 03	4,107 70	5,733 19		4,372 25	
Central Union Gas Co.	343,072 58				2,504 72		\$340,568 85
Total	\$2,927,859 23	\$503,130 21	\$1,413,945 44	\$31,397 48	\$52,681 05	\$536,146 19	\$310,568 85

^a Based on \$140, cost of water-gas unit at Astoria plant, plus 9 per cent overhead and an allowance for land (New York Mutual, \$53,126; New Amsterdam, \$10.90).

Consolidated Gas Company of New York

Inter-Company Charges for Use of Joint Facilities (Exclusive of Manufacturing Plant Capacity) for the Year Ended December 31, 1919									
OWNING COMPANY (creditor)	Description of joint facility Joint facilities described in testimony	Value	Company by which used (debtor)						
			Carrying charges at 15%	Astoria Lk., Ht. & Pt. Co.	Consolidated Gas Company	New Amsterdam Gas Company	Standard Gas Light Company	Central Union Gas Company	Northern Union Gas Co.
New Amsterdam Gas Co.	Ravenwood tunnel, mains, head houses, etc. 60' and 48" mains between Ravens- wood and Astoria Astoria tunnels, pipes, etc.	\$700,000 00 844,422 71 5,178,614 58	\$84,000 00 101,330 72 621,433 75	\$48,253 00 58,214 50 357,013 60	..... ..... .....	\$20,277 60 24,461 23 150,014 11	..... ..... .....	\$15,464 40 18,654 99 114,405 95	...............
Consolidated Gas Co.	Total 48" mains in Manh. and Bronx con- necting two tunnels (not including Harlem River main)	\$6,723,037 29	\$806,764 47	\$463,486 19	.....	\$194,753 94	.....	\$148,528 34	.....
Standard Gas Lk. Co.	48" Harlem River main	885,946 22 197,911 54	106,314 75 23,749 38	..... 13,644 02	\$61,077 82 (67.45%)	25,964 38 5,783 10	.....	19,572 55 4,372 26	.....
Consolidated Gas Co.	Total for property described on page 14,237 of testimony Per cent distribution	\$7,806,905 05	\$936,828 60 100%	\$477,130 21 100%	\$61,077 82 57.45%	\$238,150 43 24.14%	.....	\$175,470 15 18.41%	.....
Consolidated Gas Co.	Kingsbridge holder, land, and access- ories, Fordham rd., Bronx, as per adjustment Transfer mains in Bronx, C. U. works to Kingsbridge holder, as per 1916 adjustment Distributing mains in Bronx, from Kingsbridge holder, as per 1916 adjustment Transfer mains from Locust Ave. and 134th St. station to C. U. wks., as per 1916 adjustment	\$631,500 00 409,878 15 286,625 00 17,600 25	\$60,970 00 49,185 28 35,475 00 2,113 11	..... ..... ..... .....	..... ..... ..... .....	..... ..... ..... .....	..... ..... ..... .....	\$60,970 00 49,185 28 35,475 00 2,113 11	....................
Consolidated Gas Co.	Total for property described else- where in testimony Other joint facilities in 1919 annual report	\$1,354,612 40	\$147,743 49	.....	.....	.....	.....	\$147,743 49	.....
Consolidated Gas Co.	Small mains in Bronx Use of land, bulkhead, etc., at E. 21st St., E. 111th St., and W. 42nd St. stations	.....	.....	.....	.....	.....	.....	\$4,439 44	.....

Consolidated Gas Company of New York

[illegible]

* Here valued as a 5,000,000 cu.ft. holder; actual capacity 10,000,000 cu.ft.

^a Return computed at 7 per cent.

CONSOLIDATED TELEGRAPH AND ELECTRICAL SUBWAY COMPANY

incorporated December 26, 1885, under an Act of the Legislature passed April 12, 1848, entitled, "An Act to provide for the incorporation and regulation of telegraph companies," and an act amendatory thereof passed June 29, 1863. The company was organized for the purpose of constructing, operating, and maintaining subways for the reception of electrical conductors of duly authorized electrical companies doing business in the city of New York. The respondent owns all the subways located in the boroughs of Manhattan and The Bronx used for *high tension* electric light and power purposes.

The New York Gas & Electric Light, Heat & Power Co. in 1896 acquired a majority of the capital stock of this company at the same time that it acquired a majority of the capital stock of the Edison Electric Illuminating Co. of New York, and when the New York Edison Co. was formed in 1901, by consolidation of the New York Gas & Electric Light, Heat & Power Co., and the Edison Electric Illuminating Co. of New York, it inherited control of the Consolidated Telegraph & Electrical Subway Co., which control it retains.¹

Stockholders and Members.—Number, February 13, 1919, 16; all residents of New York state. Total voting power of all members, 18,750; each holder of \$100 par value of stock having one vote; company's charter provides for cumulative voting. Principal stockholders, the New York Edison Co., 636 shares; the Guaranty Trust Co., Trustee for the New York Edison Co., 15,180. Votes cast at last general meeting, February 25, 1919, 18,750: Henry J. Hemmens, 15,161 (1 in behalf of himself, 15,160 in behalf of corporate members); George B. Cortelyou, 120; Lewis B. Gawtry, 2 (1 in behalf of himself and 1 in behalf of another member); A. W. Middleton, 3,467 (1 in behalf of himself and 2,830 in behalf of other members).

Important Changes during the Year.—Debenture bonds bearing date of January 2, 1919, were issued at par to the amount of \$768,000, at 6% interest, for payment of 1918 construction work; payable on thirty days' written notice. United States Liberty bonds were acquired at par, as follows: On June 30, 1919, 3rd Liberty loan, \$9,050; on December 31, 1919, 4th Liberty loan, \$5,150.

On February 25, 1919, W. F. Reardon succeeded A. W. Middleton as secretary. No new rights or franchises were acquired.

BALANCE SHEET ⁴

December 31, 1918	ASSETS SIDE	December 31, 1919	Increase or (D) decrease
\$10,709 87	Cash	\$31,678 96	\$20,969 09
29,143 12	Accounts receivable from assoc'd co's....	127,972 28	98,830 16
21,378 42	Other accounts receivable.....	19,834 16	D 1,444 26
354 16	Interest and dividends receivable.....	429 77	75 61
2,000 00	Special deposit with Bureau of Highways.	2,000 00	.....
215,045 87	Materials and supplies ²	164,668 52	D 50,376 35
	Miscellaneous investments:		
25,515 63	New York City bonds ³	25,515 63	.....
12,800 00	United States Liberty bonds.....	27,000 00	14,200 00
13,794,803 77	"Fixed Capital, Dec. 31, 1908".....	13,794,803 77	.....
12,296,674 73	Fixed capital installed since 1908.....	13,054,919 00	758,244 27
26,091,478 50	Total book cost.....	26,849,723 77	758,244 27
1,001,571 68	Accrued amortization of capital—Cr....	* 1,001,571 68	.....
25,089,906 82	Fixed capital	25,848,151 09	758,244 27
63,641 40	Suspense	21,530 34	D 42,111 06
D \$25,470,494 29	Total	\$26,268,881 75	\$798,387 46

¹ From documents on file with the Commission.

² Brick, pipe, tile, etc.

³ Four and one-quarter per cent bonds, interest payable March and September, due March 1, 1964, par value, \$25,000; acquired July 1, 1914; carried on books at cost, \$25,515.63; income accrued during the year, \$1,032.50.

⁴ This company does not observe the accounting procedure prescribed by the Commission respecting provision for depreciation, & c., amortization of the cost of perishable property (see *Depreciation*). It reports on the liabilities side of the balance sheet "Contingencies" reserve which is similar in character (although more comprehensive) to the prescribed account. This reserve credit balance is accordingly deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

Consolidated Telegraph and Electrical Subway Company

BALANCE SHEET — *Concluded*

December 31, 1918	LIABILITIES SIDE	December 31, 1919	Increase or (D) decrease
\$118,613 19	Taxes accrued	\$1,406 25	D \$117,206 94
980,000 00	Bills payable to New York Edison Co.— due on demand.....	1,000 000 00	100,000 00
15,369 35	Accounts payable to assoc'd co's.....	17,847 98	1,478 63
81,296 06	Miscellaneous accounts payable ^a	52,784 12	D 28,501 96
102,726 00	Interest accrued on funded debt.....	102,726 00	.....
583,025 60	Interest accrued on unfunded debt.....	595,010 45	11,984 85
18,716 81	Employees' Liberty bond payments.....	11,345 27	D 7,371 54
2,935,000 00	Mortgage bonds	2,935,000 00	.....
18,151,000 00	Construction advances owing to New York Edison Co.	18,919,000 00	768,000 00
454 68	Suspense credit balance— <i>asphalt</i>	1,931 98	1,477 30
10,331 63	Balance due on Liberty bond.....	.....	D 10,331 63
1,875,000 00	Common stock	1,875,000 00	.....
677,871 95	Corporate surplus	758,830 70	78,958 75
\$25,470,494 29	Total	\$26,268,831 75	\$798,337 46

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"*Fixed Capital, December 31, 1908*".—No change during year. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year	Total cash cost to Dec. 31, 1919
Storeyard .....	.....	.....	.....	\$98,000 00
Underground conduits	\$760,989 63	.....	.....	12,922,084 99
Tools and implements.....	9,097 42	.....	* \$12,176 08	26,428 74
Furniture and fixtures.....	333 25	.....	.....	8,405 27
Total	\$770,420 30	.....	\$12,176 08	\$13,054,919 00

Accounts Receivable from Associated Companies.—New York Edison Co., \$99,880.44; United Electric Light and Power Co., \$27,735.99; Consolidated Gas Co., \$355.85; total, \$127,972.28.

Miscellaneous Accounts Receivable.—Manhattan Railway Co., \$2,767.67; Interborough Rapid Transit Co., \$51.15; Empire City Subway Co., \$27.59; Long Acre Electric Light & Power Co., \$49.28; New York Steam Co., \$2,492.62; Recéivers, New York Steam Co., \$1,631.75; New York Railways Co., \$20; various contracting companies, etc., \$12,894.10; total, \$19,894.16.

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage bonds	Second mortgage bonds
Nominal date of issue.....	.....	1890, 1891, 1892	1890, 1891, 1892
Date of maturity.....	.....	1940, 1941, 1942	1940, 1941, 1942
Interest rate and dates.....	.....	6% J. & D.	6% J. & D.
Denomination	1 share = \$100	\$1,000 00	\$1,000 00
Authorized by company	\$3,000,000 00	1,549,000 00	1,386,000 00
By public authority	1,875,000 00	1,549,000 00	1,386,000 00
Actually issued prior to year.....	1,875,000 00	1,549,000 00	1,386,000 00
Cash realized	40,000 00	1,394,100 00	831,600 00
Property consideration.....	1,835,000 00	.....	.....
Discount .....	.....	154,900 00	554,400 00
Actually outstanding.....	1,875,000 00	1,549,000 00	1,386,000 00
Interest accrued and dividends declared..	.....	92,940 00	83,160 00

^a Audited vouchers for payment of supplies, asphalt, etc.

^a [Forty per cent of tools and 10 per cent of rock equipment charged to underground conduits each year.]

Consolidated Telegraph and Electrical Subway Company

Securities — Concluded

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage bonds	Second mortgage bonds
Interest charged to income.....		\$92,940 00	\$83,160 00
Interest and dividends paid.....		92,940 00	83,160 00
Interest and dividends not due.....		7,745 00	6,930 00
Interest and dividends matured and unpaid		46,470 00	41,580 00
Trustees under mortgage.....		Atlantic Trust Co.	Mercantile Trust Co.

Bills and Accounts Owning to Associated Companies.—Construction advances by N. Y. Edison Co., bearing interest at 6%: Advanced during year, \$768,000; repaid during year, none; outstanding at end of year, \$18,919.00; interest accrued during year, \$1,119,548.55; interest paid during year, \$1,066,508.55; interest owing at end of year, \$56,570.

Temporary advances by New York Edison Co., bearing interest at 6%: Outstanding at end of year, \$1,000,000; interest accrued during year, \$28,150.67; interest owing at end of year, \$26,991.76.

Accounts outstanding at end of year: New York Edison Co., \$12,236.84; United Electric Light & Power Co., \$1,406.44; Consolidated Gas Co., \$3,700.84; Central Union Gas Co., \$256.69; New Amsterdam Gas Co., \$1.72; Standard Gas Light Co., \$246.45; total, \$17,847.98.

Reserves.—Contingencies: Credit balance at beginning and end of year, \$1,001.571.68. Suspense credit balance: Asphalt, amount charged to construction for which bills had not yet been received, \$1,931.38.

INCOME STATEMENT

	Duct space rented (feet)	Amount for year	Increase or (D) decrease
Operating revenue — subway rents from:			
New York Edison Co.....	8,015,380.96	\$1,436,353 29	\$16,374 63
United Electric Light & Power Co.....	3,069,666.80	549,672 39	29,686 95
Manhattan Railway Co.....	1,514,612.46	5,812 96	
Long Acre Electric L. & P. Co.....	11,181.90	1,832 57	D 1,623 56
Third Avenue Railway Co.....	25,836.50	4,552 06	
Brush Electric Illuminating Co.....	4,146.46	785 31	
Total ¹	12,640,823.06	\$1,999,008 57	\$44,238 03
Merchandise and jobbing revenue — 15% above cost for building subsidiary connections for other companies.....			
		24,241 77	9,823 21
Total operating revenue.....		\$2,023,250 34	\$54,061 24
Operating expenses:			
Repairs and maintenance of subways.....		\$87,838 26	\$4,338 31
Operating subways		119,839 93	21,619 11
Storehouse expenses ²		2,068 32	580 37
Total maintenance and operation.....		\$209,756 51	\$26,537 79
Salaries and expenses of general officers.....		\$6,000 00	
Salaries and expenses of general office clerks.....		11,899 09	\$747 98
General office supplies and expenses.....		4,258 83	40 99
General law expenses.....		32,298 16	D 4,832 82
Miscellaneous general expenses.....		15,670 79	3,798 12
Total general expenses (excluding amortization).....		\$70,126 87	D \$245 73

¹ Does not include city departments, 82,017.59 feet, for which no charge is made.

² Includes \$227.36, a proportion of the real estate tax.

Consolidated Telegraph and Electrical Subway Company

INCOME STATEMENT—Concluded

	Amount for year	Increase or (D) decrease
Operating expenses— <i>Concluded</i> :		
General amortization (reserved)*.....		
Total of foregoing.....	\$279,883 38	\$26,292 06
Tax accruals	344,394 67	13,474 76
Miscellaneous rents		D 425 00
Total of taxes, etc.....	\$624,278 05	\$39,341 82
Operating income applicable to corporate properties.....	\$1,398,972 29	\$14,719 42
Non-operating income: Interest on bonds deposited with the State Industrial Commission, \$1,062.50; prepayment on second half franchise taxes, \$2,676.27; prepayment on second half real estate tax, \$24.20; interest on daily bank balance, \$3,241.90; interest on Liberty bonds, \$2,406.77	9,411 64	1,664 41
Gross corporate income	\$1,408,383 93	\$16,383 83
Deductions from gross income:		
Interest accrued on funded debt, \$176,100; on construction advances, \$1,119,548.55; on demand notes, \$28,150.67; deferred interest on bonds, \$968.61; on franchise taxes, \$4,413.46; on Liberty bonds (acct. employees), \$243.89.....	1,329,425 18	44,135 03
Net corporate income.....	\$78,958 75	D \$27,751 20
CORPORATE SURPLUS		
Surplus, December 31, 1918.....		\$677,871 95
Balance for year transferred from income.....		78,958 75
Surplus, December 31, 1919.....		\$756,830 70

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see the note introducing these abstracts. This company has never filed a rule of depreciation with the Commission. Previous to 1918, it charged an account "Contingencies" which it includes in operating expenses and concurrently credited an optional reserve "Contingencies" with 7½% of the operating revenue of the preceding year.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Corporate real estate.....	\$2,658 00	\$511 76	\$2,558 00	
Special franchises ²⁰	341,556 23	319,728 97	457,356 92	
Capital stock—state	1,406 25	1,406 25	2,812 50	
Federal income	18,655 05	18,655 05	18,655 05	
Federal capital stock.....	4,320 00	4,320 00	4,320 00	
Total	\$368,495 53	\$344,622 03	\$485,702 47	

MISCELLANEOUS INFORMATION

Underground Conduits, December 31, 1919

NUMBER OF DUCTS	Length in feet of each size duct	Number of duct feet in each size conduit
1	1,844,552.59	1,844,552.59
2	933,782.66	1,867,565.32
3	247,109.28	741,327.84

* Respondent makes no charge to the operating expense account General amortization, and this year made no charge for contingencies. (See *Depreciation*.)

²⁰ Of which \$21,827.26 is charged to the Manhattan Railway Co.

Consolidated Telegraph and Electrical Subway Company

Underground Conduits, December 31, 1919 — Continued

NUMBER OF DUCTS	Length in feet of each size duct	Number of duct feet in each size conduit
4	100,275.38	401,101.56
5	99,246.37	496,231.85
6	95,709.89	574,239.34
7	28,939.49	202,576.43
8	53,494.98	427,958.88
9	75,049.85	675,448.65
10	112,389.80	1,122,998.00
11	20,069.05	220,769.55
12	51,186.71	614,000.52
13	86,062.70	1,118,815.10
14	73,016.53	1,022,231.42
15	53,953.75	809,306.25
16	21,017.18	336,274.88
17	60,060.28	1,021,534.42
18	69,005.13	1,242,092.34
19	18,741.40	358,086.80
20	59,742.59	1,194,851.80
21	24,933.42	523,601.82
22	19,454.48	427,998.56
23	20,154.75	463,559.25
24	8,305.84	199,340.16
25	20,450.36	511,259.00
26	24,430.47	635,192.22
27	8,615.70	232,623.90
28	19,404.90	543,337.20
29	8,976.46	260,817.34
30	7,737.02	231,810.60
31	13,648.90	423,115.90
32	8,132.76	260,248.32
33	7,815.00	257,886.00
34	15,440.10	534,963.10
35	1,968.33	60,591.55
36	4,638.07	166,970.52
37	16,683.88	617,366.56
38	4,264.20	162,039.60
39	4,912.31	191,585.09
40	1,253.37	50,084.80
41	5,965.90	244,601.90
42	666.20	27,996.40
43	1,835.00	78,905.00
44	356.16	15,671.04
45	2,411.07	108,498.15
46	486.90	22,397.40
47	447.75	21,044.25
48	431.90	20,731.20
49	832.20	40,777.80
50	96.00	4,800.00
51	104.80	5,344.80
52	10.30	535.00
53	653.60	34,640.80
54	264.50	14,283.00
56	179.40	10,046.40
57	161.83	9,224.31
58	71.38	4,140.04
60	238.00	14,280.00
61	297.90	18,171.80

Consolidated Telegraph and Electrical Subway Company

Underground Conduits, December 31, 1919 — Concluded

NUMBER OF DUCTS	Length in feet of each size duct	Number of duct feet in each size conduit
62	13.70	849.40
66	232.60	15,351.60
70	54.00	3,780.00
72	284.20	19,022.40
75	155.00	11,625.00
85	8.60	731.00
107	44.20	4,729.40
136	44.00	5,984.00
	<u>4,360,880.89</u>	<u>23,800,925.92</u>

Number of Duct Feet Owned and Rented

	Duct feet Dec. 31, 1919	Increase
Duct rented	12,640,823.06	207,875.62
City departments (no rental)	82,017.59	.....
Unoccupied	11,078,085.27	13,863.93
Total	<u>23,800,925.92</u>	<u>221,739.60</u>

Type of Ducts.—Fibre, iron (different kinds), Johnstone system. Vitrified tile and wood. Distributing lines of one duct are laid bare; others are concreted. The trunks with few exceptions are laid in concrete.

Accidents.—See Tables XXVII and XXIX.

Employees and Wages.—See Tables XXX-XXXII.

Officers.—President, Henry J. Hemmens; Vice-President, Thomas E. Murray; Secretary, Wm. F. Beardon; Treasurer, A. W. Middleton; Assistant Treasurer, J. A. Shea; Attorneys, Beardsley, Hemmens and Taylor; General Manager, A. W. Middleton; Chief Engineer, E. R. Quinley.

Directors.—Geo. B. Cortelyou, Nicholas F. Brady, Henry J. Hemmens, Lewis B. Gawtry, Thomas E. Murray, Samuel A. Beardsley, Arthur W. Middleton.

Main Business Office.—64 Lafayette street, New York city.

Report verified by Henry J. Hemmens, President, March 4, 1920.

EMPIRE CITY SUBWAY COMPANY, LIMITED

Incorporated July 12, 1890. Its business is solely the construction, maintenance, and leasing of subways for low-tension electric conductors in the streets and avenues of the boroughs of Manhattan and The Bronx. [Under contract dated May 15, 1891, the City of New York received an option to purchase all the subways, conduits, and ducts of the company. Another provision was that when the cumulative annual profits of the company should exceed 10% upon the actual cash capital invested in the plant, the excess of such profit should be paid into the treasury of the City of New York.] The control of the company, through ownership of a majority of its capital stock, was acquired by the New York Telephone Company on or about January 21, 1897.

Important Changes during the Year.—One thousand nine hundred forty (1,940) shares of capital stock were issued and sold at par, for cash, to pay in part for subways constructed during 1918 (no authorization). First mortgage telephone and telegraph bonds were issued and sold at par, for cash, \$194,000, to pay in part for subways constructed during 1918 (no authorization). Liberty bonds, purchased from employees who canceled subscription, par value \$16,050; cost \$15,972.15.

Empire City Subway Company, Limited

W. N. Bethell resigned as President June 30, 1919, and H. F. Thurber was appointed in his place, November 1, 1919.

No new powers or franchises were acquired.

BALANCE SHEET ¹

December 31, 1918	ASSETS SIDE	December 31, 1919	Increase or (D) decrease
\$296,087 90	Cash	\$319,730 15	\$24,642 25
806,559 73	Consumers' accounts receivable.....	1,330,308 79	1,121,349 06
789,490 00	Accounts receivable from assoc'd co's.....		D 789,490 00
186,396 04	Other accounts receivable.....	197,771 33	11,375 28
56,237 21	Interest and dividends receivable.....		56,237 21
2,000 00	Special deposits	2,000 00	
333 34	Prepayments — rents	333 34	
44,949 52	Materials and supplies.....	62,376 86	17,426 34
8,000 00	Miscellaneous securities	23,972 15	15,972 15
	"Fixed Capital, December 31, 1908:"		
9,879,473 44	Telephone and telegraph subways.....	9,878,483 71	D 989 73
1,151,533 56	Edison subways	1,116,706 67	D 34,827 89
1,714 91	Furniture and fixtures.....		D 1,714 91
5,616,769 46	Fixed capital installed since 1908.....	5,922,532 79	306,753 33
16,649,491 37	Total book cost.....	16,917,712 17	268,220 80
1,744,880 30	Accrued amortization of capital — Cr.....	1,955,624 28	210,733 98
14,904,611 07	Fixed capital — net	14,962,077 89	57,466 82
40,565 69	Suspense	40,491 75	D 74
\$17,137,230 50	Total	\$17,539,667 25	\$402,436 75
	LIABILITIES SIDE		
\$40,215 89	Taxes accrued	\$40,067 92	D \$147 97
83,566 93	Miscellaneous accounts payable.....	74,602 30	D 8,964 63
415,380 00	Dividends declared	427,020 00	11,640 00
227,690 00	Interest accrued on funded debt.....	233,510 00	5,820 00
13,196 14	Other unfunded debt.....	6,962 84	D 6,233 30
9,423,000 00	Mortgage bonds	9,617,000 00	194,000 00
25,000 00	Provident fund reserve	25,000 00	
6,924,000 00	Common stock	7,117,000 00	194,000 00
13,818 46	Corporate deficit	1,495 81	D 12,322 65
\$17,137,230 50	Total	\$17,539,667 25	\$402,436 75

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjust- ments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Organization				\$1,250 00
Furniture and fixtures.....	\$338 40		\$693 84	8,382 02
Subways	1 310,784 36			5,832,566 36
Tools and implements.....	6,500 00	Cr. 1 \$2,388 65	2,796 84	30,324 41
Total	\$317,622 76	Cr. 2 \$2,388 65	\$2,490 78	\$5,922,532 79

¹The company charges Subways account and credits Tools and implements account for the cost of small tools consumed in construction.

Empire City Subway Company, Limited

Miscellaneous Investments.—Corporate stock, City of New York, \$8,000; due 1969; interest 4%, payable May and November; carried on books at par; deposited with State Industrial Commission; income accrued and received during year, \$320.

U. S. Liberty bonds, $3\frac{1}{4}\%$, 1932-47; acquired 1919; par value, \$10,700; carried on books at cost \$10,694.26; interest accrued and received during year, \$374.50. U. S. Liberty bonds, 4%, 1932-37 and 1942; acquired 1919; par value, \$1,960; carried on books at cost, \$1,913.96; interest accrued and received during year, \$78. U. S. Liberty bonds, $4\frac{1}{4}\%$, 1928; acquired 1919; par value \$3,400; carried on books at cost, \$3,364.98; interest accrued and received during year, \$144.50.

Special Deposits.—Commissioner of Public Works, City of New York, \$2,000.

Materials and Supplies.—Tools, \$14,528.74; supplies, \$47,847.12; total, \$62,375.86.

Suspense.—Referee's services,¹ \$40,497.75.

Securities.—See Table XLI; also 1917 Abstract.

Miscellaneous Accounts Payable.—New York Edison Co., maintenance \$45,411.40; Western Electric Co., conduits, \$13,798.08; other, \$15,397.87; total, \$74,602.30.

Reserves.—Accrued amortisation of capital: ² Credit balance December 31, 1918, \$1,744,880.30; credited during year, depreciation, \$213,860.76; charged during year, subways, \$1,463.19; furniture and fixtures, \$1,643.59; credit balance, December 31, 1919, \$1,955,634.28.

"Liabilities on account of provident fund:" Credit balance December 31, 1918, \$25,000; credited during year by appropriation, \$9,615.92; by interest, \$789.54; debited during year on account of relief department and pensions, \$7,364.70; accidents, \$3,140.76; balance December 31, 1919, \$35,000.

INCOME STATEMENT

	Space rented Dec. 31, 1919 (single duct feet)	Amount for year	Increase or (D) decrease
Operating revenues—subway rents:			
American District Telegraph Co.....			D \$2,775 59
Automatic Fire Alarm Co.....	30,018.49	\$4,693 97	109 76
Holmes Electric Protective Co.....	96,174.97	16,109 91	D 66 53
Interborough Rapid Transit Co.....	11,193.70	1,908.83	
Mercantile Burglar Alarm Co.....	8,409.62	1,299 69	74 90
National District Telegraph Co.....			D 103 67
New York Quotation Co.....	24,981.86	3,580 34	332 21
New York Telephone Co.....	8,977,495.23	1,473,629 82	39,623 39
Postal Telegraph and Cable Co.....	180,519.51	28,567 71	207 28
Special Fire Alarm Electric Signal Co..	1,955.60	308 14	
Stock Quotation Co.....	44,087.39	6,749 93	424 02
Western Union Telegraph Co.....	308,910.46	50,332 20	12,421 57
New York Edison Co.....	1,189,760.94	196,084 65	D 6,069 63
Total	410,876,507.77	\$1,783,260 19	\$43,177 71
Miscellaneous revenues:			
		18,913 69	4,208 00
Total operating revenue.....		\$1,802,173 88	\$47,385 71
Operating expenses:			
Maintenance of subways.....		\$107,176 20	\$15,448 98
Operation of subways.....		78,048 13	14,271 27
Salaries and expenses of general officers.....		29,332 75	D 1,560 27
Salaries and expenses of general office clerks.....		16,069 77	4,151 86
General office supplies and expenses.....		322 22	D 115 74
General law expenses.....		27,468 22	2,311 86

¹ Total recovered from City of New York as decided by referee.

² See Depreciation.

³ Not including city departments, 2,493,007.31 duct feet. value of rental, \$416,404.84 for which no bill is rendered.

Empire City Subway Company, Limited

INCOME STATEMENT — Concluded

	Amount for year	Increase or (D) decrease
Operating expenses — Concluded:		
Miscellaneous general expenses.....	\$3,659 84	D \$6 18
Relief department and pensions.....	11,832 04	D 1,928 48
General stationery and printing.....	542 24	D 287 92
Accidents and damages.....	1,089 41	D 1,003 54
Total of foregoing.....	\$375,510 91	\$31,682 84
General amortization (reserved).....	213,890 76	D 91,528 99
Total (including amortization).....	\$489,371 67	D \$59,855 15
Tax accruals	339,000 00	10,250 00
Miscellaneous rents	1,793 99	D 753 10
Total of expenses, taxes, etc.....	\$530,165 66	D \$50,357 25
Operating income applicable to corporate property.....	\$972,008 22	\$97,742 96
Non-operating income: Interest charged New York Telephone Co. on deferred payment for securities sold, \$23,701.22; on corporate stock, City of New York, \$330; on bank balances, \$5,891.12; on Liberty bonds, \$774.79....	30,687 23	D 54,431 78
Gross corporate income.....	\$1,002,695 45	\$43,312 18
Deductions from gross income: Interest on funded debt..	577,080 00	11,640 00
Net corporate income.....	\$425,675 45	\$31,672 18

CORPORATE DEFICIT

	Amount
Credit balance transferred from income account.....	\$425,675 45
Refunds by city for payments of permits to open streets in excess of authorized charge	17,513 40
Unclaimed wages	29 49
Total credits	\$443,218 34
Deficit December 31, 1918.....	\$13,818 46
Expenses elsewhere unprovided for.....	* 2,246 05
Bad debts written off.....	53 13
Loss on fixed capital retired.....	1,546 51
Dividends, 6% on \$7,117,000 capital stock.....	427,080 00
Total debits	444,714 15
Deficit December 31, 1919.....	\$1,495 81

Depreciation.— For this Commission's requirements concerning the accounting for depreciation, see note introducing these abstracts. This company never filed a rule of depreciation with the Commission, nor does it state the basis for its charge. In 1919, it charged to General amortization, and credited to Accrued amortization of capital, \$213,890.76.

* Credited to "Provident fund reserve," \$10,406.46; balance, \$1,426.58, was probably expended in administering the fund.

* Consists of mortgage tax \$970, expenses and fees for recording mortgage \$252.05, federal stamp tax \$194, printing mortgage \$80, engraving bonds \$750.

Empire City Subway Company, Limited

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income ¹	Amount paid	Due and unpaid
Special franchise	\$276,824 48	\$276,824 48	\$276,824 48	.....
Capital stock—state	9,797 25	10,530 00	9,797 25	.....
Income—federal	45,672 24	44,791 52	45,672 24	.....
Capital stock—federal	6,841 00	6,841 00	6,841 00	.....
Plant—off highways	13 00	13 00	13 00	.....
Total	\$339,147 97	\$339,000 00	\$339,147 97	.....

Rents Payable.—Office and store yards rented from New York Telephone Co., charged to construction, \$18,610; office space rented from New York Telephone Co., charged to rent deductions, \$1,793.30.

MISCELLANEOUS INFORMATION

Underground Conduits

NUMBER OF DUCTS PER CONDUIT	ADDED DURING YEAR		RETIRED DURING YEAR		AT CLOSE OF YEAR	
	Trench feet	Duct feet	Trench feet	Duct feet	Trench feet	Duct feet
Telephone and Telegraph Tubes—Manhattan and The Bronx						
1-222	20,306	234,630	3,607	44,714	* 1,807,056	* 25,175,814
Edison Tubes—Manhattan						
1	7,787	7,787	16,885	16,885	1,048,745	1,048,745
2	8,315	16,630
3	503	1,509
4	371	1,484
5	369	1,848
6	3,471	20,824
8	1,803	14,424
9	217	1,949
10	751	7,515
11	108	1,190
12	814	9,763
13	143	1,863
14	364	5,097
15	513	7,698
16	295	4,715
17	745	12,659
18	257	4,635
19	194	3,696
23	499	11,477
24	260	6,240
25	126	3,150
27	52	1,404
32	19	608
36	18	648
Total	7,787	7,787	16,885	16,885	1,068,952	1,189,761
Grand total	28,093	242,417	20,492	61,599	2,876,008	* 26,365,575

Type of Duct.—Wrought iron, clay, wood, cement, asphalt, zinc. Manner in which ducts are laid: Bare, with creosoted wood protection; concrete foundation; concrete envelope, with concrete joints and wood protection. Paving: Wood block, asphalt, granite on concrete, old macadam brick; number of square yards, 1,440,794. Manholes: Brick, concrete, castiron; size, 2 ft. 6 in. x 2 ft. 6 in. x 2 ft. 6 in. for the smallest, to 6 ft. 9 in. x 13 ft. x 12 ft. (average) largest.

¹ In addition, \$194, federal stamp tax on bonds issued during year, was charged to surplus.

² Of these quantities, 1,386,599 trench feet and 19,891,753 duct feet are in Manhattan; and 420,457 trench feet and 5,284,061 duct feet are in The Bronx.

³ Of this number, 12,996,060 duct feet are unoccupied.

Empire City Subway Company, Limited

Accidents.— See Tables XXVII and XXIX.

Employees and Wages.— See Tables XXX and XXXI.

Officers.— President, Howard F. Thurber; Vice-President and General Manager, James A. Stewart; Secretary, Waldron Hoppins, Assistant Secretary, John M. Terry; Treasurer, Walter Brown; General Auditor, Jacob S. Wiley; General Solicitor, Charles T. Russell; Chief Engineer, Henry C. Carpenter; General Superintendent, Clement I. Walker.

Directors.— Howard F. Thurber, Nathan C. Kingsbury, James A. Stewart, John W. Lieb, Jr., Theodore N. Vail.

Main Business Office.— 15 Dey street, New York city.

Report verified by Walter Brown, Treasurer, March 30, 1920.

THE FLATBUSH GAS COMPANY

Incorporated [April 2, 1864].¹ The franchises and property of the Knickerbocker Electric Light & Power Co. were acquired by purchase December 27, 1893.²

The company supplies electricity and water gas to ward 29, Borough of Brooklyn, and electricity on Ocean Parkway from Foster avenue to the Atlantic ocean. The company reports it is without record of when gas was first supplied, but that electricity was first supplied in 1893. It has no gas plant, and purchases gas from the Brooklyn Union Gas Co.

Stock control of the company is held by the Brooklyn Union Gas Co., which acquired the respondent's entire capital stock on May 31, 1897.

Important Changes during the Year.— New equipment was installed as shown in schedules following the balance sheet. Sold \$15,000 corporate stock of the City of New York 4% bonds at 93½. Purchased \$15,000 U. S. 4¼% 3rd Liberty loan bonds at 96.20.

The rate paid to the Brooklyn Union Gas Co. for gas purchased was changed from 50¢ per M cu.ft. to 66¢ per M cu.ft., effective January 1, 1919.

The interest rate on the open account with the Brooklyn Union Gas Co. was changed from 3% to 6%, effective January 1, 1919.

An agreement was entered into by which the Brooklyn Union Gas Co. pays to respondent \$27,000 per annum for the use of part of its holder capacity and distribution system.

SCHEDULE OF RATES

By order of the Commission dated May 3, 1919, Case No. 1541, the company issued a new schedule of rates, effective May 1, 1919, as follows:*

	Kw.hrs. consumed in each monthly period	Rate per kw.hr.
Rate "A"—General Service	For the first 100	\$0.09
	For the next 400	0.08
	For the next 500	0.07
	For the next 500	0.06
	For the excess.....	0.04

In addition, the company makes a service charge of 60 cents (2¢ per day) per meter installed; provided however that the rate for current consumed does not exceed 10 cents per kw.hr. on bills amounting to \$1 or more per month.

¹ [Date when certificate of incorporation was filed with Secretary of State. The company reports March 31, 1864, the date when the certificate was executed.]

² See Annual Report of the Commission, 1910. Vol. I, pp. 288-291.

* The final order of the Commission in Case No. 1541 applies only to Rate "A"—General Service.

The Flatbush Gas Company

SCHEDULE OF RATES — *Concluded*

	Average daily use of maximum demand	Rate per kw.hr.
Rate "B"—Retail Power Service.....	For the first hour or fraction thereof	\$0.06
	For the second hour or fraction thereof	0.06
	In excess of two hours	0.06

No maximum demand figured at less than 1½ kilowatts. The minimum charge is \$1 per month per kilowatt of maximum demand, such charge however to be not less than \$1 per month per meter.

	Kw.hrs. consumed in each monthly period	
Rate "C"—Wholesale Light and Power Service.	For the first 2,000	\$0.05
	For the next 5,000	0.04
	For the next 5,000	0.03
	For the excess....	0.02

The customer guarantees that the maximum demand in any month shall not be less than 75 kilowatts, and agrees to pay a charge of \$2.50 per kilowatt per month of maximum demand. The minimum charge per month is \$187.50, based on a minimum maximum demand of 75 kilowatts per month.

No new powers or franchises were acquired during the year.

BALANCE SHEET

December 31, 1918	ASSETS SIDE	December 31, 1919	Increase or (D) decrease
\$58,215 77	Cash	\$54,067 71	D \$4,158 06
46,865 04	Accounts receivable from City of New York (for gas and electricity).....	41,064 21	D 5,780 83
106,412 28	Consumers' accounts receivable.....	86,575 22	D 18,837 06
15 52	Accounts receivable from assoc'd co's.....	138 50	122 98
31,486 60	Other accounts receivable.....	32,992 34	1,506 74
100 00	Interest and dividends receivable.....	185 94	85 94
20,438 26	Special deposits	21,126 88	688 63
11,391 00	Prepayments	8,047 73	D 3,343 27
177,839 84	Materials and supplies.....	238,575 66	60,736 82
	"Fixed Capital, Dec. 31, 1908":		
508,390 71	Electric department	501,128 57	D 7,262 14
707,600 14	Gas department	706,943 52	D 656 62
	Fixed capital installed since 1908:		
1,601,178 76	Electric department	1,686,270 24	194,091 40
1,227,702 17	Gas department	1,280,587 92	52,885 75
96,899 54	General capital	98,635 28	1,735 74
4,036,689 31	Total book cost.....	4,282,565 53	245,876 22
1,196,826 63	Accrued amortization of capital—Cr. ⁴	1,245,057 82	46,231 29
2,837,862 78	Fixed capital—net.....	3,037,507 71	199,644 93
<u>\$3,280,621 06</u>	<u>Total</u>	<u>\$3,520,291 90</u>	<u>\$230,670 82</u>

⁴This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, *i. e.*, amortization of the cost of perishable property (see *Depreciation*); but it reports on the liabilities side of the balance sheet the reserves ("Accrued amortization of capital" and "Contingencies") that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account, Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

The Flatbush Gas Company
BALANCE SHEET — Concluded

December 31, 1918	LIABILITIES SIDE	December 31, 1919	Increase or (D) decrease
\$126,107 65	Taxes accrued	\$151,580 48	\$25,472 83
137,169 86	Consumers' deposits	143,300 35	11,129 39
3,246,233 21	Accounts payable to assoc'd co's.....	3,518,841 86	272,608 65
23,433 24	Miscellaneous accounts payable.....	53,082 29	29,649 05
20,062 11	Interest accrued on unfunded debt.....	28,858 35	8,806 24
2,847 18	Other unfunded debt — wages accrued.....	5,432 54	2,585 36
148,159 50	Casualties and insurance reserves.....	168,666 19	20,506 69
200,000 00	Common stock	200,000 00	.....
614,381 57	Corporate deficit	754,488 06	140,196 49
\$3,289,621 08	Total	\$3,530,291 90	\$240,670 82

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—No details reported. See balance sheet for amount of credits during year and balances at end of year.

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjust- ments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
<i>Electric</i>				
Land occupied by generating stations				\$52,576 15
Other land				1,751 00
Franchises				500 00
Power plant buildings.....	* \$3,233 14	Dr. \$43 65		\$3,189 49
Furnaces, boilers, and accessories.	* \$3,021 41	Cr. 44 12	\$2,360 08	106,827 00
Steam engines	† 11,697 81	Dr. 47	5,000 00	146,157 57
Electric generators	13 26			42,236 46
Accessory electric power equipment	* 2,785 18	Cr. 10 21	88 83	35,330 78
Miscellaneous power plant equip- ment	392 44			4,162 35
Poles and fixtures.....	1,211 98		90 27	30,564 86
Underground conduits	26,645 83			249,775 42
Transmission system	30 75			30 75
Distribution system	13,132 70		2,453 68	206,397 84
Line transformers and devices.....	19,640 14		136 88	70,102 40
Electric services	72,583 06		2,029 31	414,561 86
Electric meters	18,672 71			135,136 68
Municipal street lighting system..	2,999 50		360 61	103,440 50
Electric tools and implements.....	18 00			1,051 86
Electric laboratory equipment.....	452 80			5,609 99
Other tangible electric capital.....				2,343 44
Miscellaneous construction expendi- tures				2,049 90
Total	\$206,521 81	Cr. \$10 21	\$12,419 61	\$1,695,270 24
<i>Gas</i>				
Land occupied by gas works.....				\$21,306 29
Other land				15,394 99

* Includes alterations to boiler room, \$1,980.23.

† Includes 2 Coxe stokers, \$12,660.39; 2 ash bins, \$5,104.50; coal handling apparatus, \$3,925.75; covering steam pipes, \$2,318.49.

‡ Includes new spindle turbine, \$10,532.79.

§ Includes 2 feeder regulators and moving voltage regulators, \$1,813.51.

The Flatbush Gas Company

Fixed Capital Installed since December 31, 1908 — Concluded

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Gas — Concluded				
Works and station structures.....	\$751 47			\$40,122 67
Holders				301,742 24
Gas engines				25,294 86
Miscellaneous power plant equipment				1,189 46
Accessory equipment at works.....	177 64			30,403 78
Trunk lines and mains.....	32,540 00		\$88 76	588,304 55
Gas services	11,296 46		104 00	123,296 39
Gas meters	8,668 56		497 17	129,638 97
Gas tools and implements.....	141 55			391 55
Engineering and superintendence.....				570 08
Miscellaneous construction expenditures				2,368 50
Total	\$53,575 68		\$689 93	\$1,280,587 92

General

General structures	\$471 78	Dr. \$10 21		\$58,877 17
General equipment	1,496 26		\$242 50	39,768 11
Total	\$1,968 03	Dr. \$10 21	\$242 50	\$96,635 28

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	Amount charged to accrued amortization of capital
Street mains	290	\$199 36	\$41 92	\$157 44
Gas services	14	144 00		144 00
Gas meters	90	912 19	* 493 22	413 97
½-hp. generator, set.....	1	120 00	120 00	
25-hp. motor	1	575 00	575 00	
Electric triplex hoist.....	2	1,016 30	1,016 30	
Turbine spindle	1	5,000 00	2,000 00	3,000 00
Arc lamp poles, iron.....	29	933 80	383 64	550 16
Boiler room fittings.....		211 00	196 91	15 09
Cut-out boxes	26	122 04	122 04	
Fuse boxes	10	118 55	102 37	16 18
Poles	34	424 76	154 00	270 76
Wire	31,661	2,431 41	1,615 97	815 44
Cable	15,550	2,375 99	1,522 16	853 84
Copper coil	1	300 00	112 50	187 50
Iron tank	1	150 00	2 63	147 37
Miscellaneous		1,457 18	934 41	522 77
Total		\$16,491 58	* \$9,392 06	\$7,099 52

Special Deposits.— With bid for municipal street lighting, \$2,946.88; with State Industrial Commission, 4¼% 3rd Liberty loan bonds, par value, \$15,000, cost, \$14,430; security for paying Ocean Parkway franchise, \$750; with City of New York to cover cost of re-paving, \$3,000; total, \$21,126.86.

Prepayments.— Taxes, \$526.50; insurance, \$7,521.23; total, \$8,047.73.

* Includes \$446.50 received for meters transferred to associated companies.

Materials and Supplies

	Cost of quantity on hand at end of year		Cost of quantity on hand at end of year
ELECTRIC DEPARTMENT		ELECTRIC DEPARTMENT	
Bituminous coal.....	\$3,313 29	Distribution stock.....	\$24,355 27
Anthracite coal.....	38,773 94	Station stock.....	46,051 58
Arc lamps.....	2,991 00	Miscellaneous	1,027 29
Incandescent lamps.....	695 89		
Wood poles	2,133 00	Total	\$184,505 14
Iron poles.....	604 96		
Crossarms	691 63	GAS DEPARTMENT	
Brackets	447 47	Castiron pipes and fittings.	\$2,833 24
Lead cable.....	26,392 10	Gas ranges	18,801 11
Wire w. p.....	17,000 72	Gas lamps.....	2,305 29
Underground tubing material	1,728 30	Distribution stock.....	29,130 78
Lubricants	434 44		
Service stock.....	17,824 27	Total	\$54,070 52
		Grand total.....	\$238,575 06

Securities.— See Table XLI; also 1917 Abstract.

Accounts Payable to Associated Companies.— Brooklyn Union Gas Co.: Advanced during year, \$917,330.99; repaid, \$644,712.34; amount owing at end of year, \$3,518,941.86; interest accrued and paid, \$193,215.01.

Consumers' Deposits.— Balance at beginning of year, \$137,169.86; added during year, \$71,605; refunded during year, \$60,465.61; balance at end of year, \$148,309.26; interest accrued during year, \$8,520.55; interest paid during year, \$7,706.64.

Reserves

	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Accrued amortization of capital — electric	\$69,546 59	\$37,773 27	\$6,379 11	\$100,940 75
Accrued amortization of capital — gas	43,826 49	15,557 54	720 41	58,663 62
Contingencies — electric	679,961 73			679,961 73
Contingencies — gas	405,491 72			405,491 72
Casualties and insurance—electric.	116,689 19	19,999 92	7,254 74	129,434 37
Casualties and insurance — gas...	31,470 31	10,000 00	2,238 49	39,231 82

INCOME STATEMENT*(A) Electric Department*

	Quantity (kw.hrs.)	Rate or average price (cents)	Net amount for year	Increase or (D) decrease
Operating revenues — sales of electric current:				
Municipal street lighting — incandescent	1,373,625	7.68	\$106,447 02	\$8,363 06
Lighting municipal buildings....	121,497	7.24	8,796 81	914 15
Municipal heat and power.....	83,704	6.06	5,071 73	278 36
Commercial flat-rate lighting....	4,022	9.86	396 67	386 67
Commercial metered lighting....	5,192,061	10.62	551,601 01	82,007 38
Commercial metered power.....	754,324	5.53	41,735 34	10,835 79
Battery charging	25,421	5.00	1,271 05	D 1,559 90
Total sales	7,554,654	9.46	\$714,319 63	\$99,214 53

²⁰ Includes ranges, water heaters, industrial appliances, etc.

²¹ See note 4, page 797, and *Depreciation*, page 803.

The Flatbush Gas Company

INCOME STATEMENT—Continued

(A) Electric Department—Concluded

		Net amount for year		Increase or (D) decrease
Miscellaneous revenues: Rent of electric appliances, \$108; electric merchandise and jobbing, \$12,964.83.....		\$13,062 83		\$3,768 48
Total electric operating revenue.....		\$727,323 46		\$108,983 01
Operating expenses:	Cents per kw.hr. ¹²			
Power plant labor.....	0.50	\$46,961 58	D	\$2,106 69
Fuel for power	1.33	124,753 23		23,857 46
Other supplies and expenses.....	0.15	14,490 41		2,023 06
Repairs	0.25	23,375 13		3,124 25
Total production expense.....	2.78	\$219,115 34		¹³ \$25,895 06
Distribution	1.04	78,542 00		11,538 54
Commercial utilization	0.07	5,014 46	D	1,317 57
Municipal street lighting.....	0.21	15,987 07		4,086 91
Commercial administration	0.47	35,808 01		11,580 28
Promotion of business.....	0.04	3,070 17	D	242 20
General (excluding depreciation).....	0.94	70,959 90	D	5,025 62
Total of foregoing.....	5.55	\$419,492 04		\$46,518 42
General amortisation (reserved) ¹⁴	0.50	37,773 27		7,496 14
Total (including amortisation).....	6.05	\$457,265 31		\$54,014 56
Uncollectible operating revenue.....	0.03	1,575 93		51 81
Tax accruals	0.53	39,456 97	D	21,878 53
Total expenses, taxes, etc.....	6.60	\$496,297 21		\$32,187 84
Electric operating income applicable to cor- porate property	3.03	\$229,065 25		\$70,795 17

(B) Gas Department

	M cu.ft. delivered	Rate or average price (cents)	Net amount for year		Increase or (D) decrease
Operating revenues—sales of gas:					
Municipal street lighting.....	17,907	75	\$13,424 92		\$123 01
Lighting municipal buildings....	2,880	75	2,140 79	D	2 77
Municipal heat and power.....	2,268	75	1,699 44	D	174 39
Prepaid gas	6,755	80	5,403 69	D	1,481 12
Commercial metered lighting....	1,004,030	80	808,187 38	D	8,923 33
Commercial heat and power.....	3,331	80	2,665 20		164 16
Total sales	1,037,169	—	\$523,581 42	D	\$10,294 44

¹² First four lines based on net output from generating station, 9,335,726 kw.hrs.; the following lines on 7,554,654 kw.hrs. sold.

¹³ [Constituents of this item, shown above, were computed by the Bureau of Statistics and Accounts.]

¹⁴ See Depreciation.

The Flatbush Gas Company
INCOME STATEMENT — Concluded
(B) Gas Department — Concluded

		Net amount for year	Increase or (D) decrease
Miscellaneous revenues: Rent of gas appliances, \$114.00; gas merchandise and jobbing, \$36,023.37; joint gas rent, \$16,000 ¹²		\$52,137 96	\$17,701 56
Total gas operating revenue.....		\$880,659 38	\$7,407 12
Operating expenses:	Cents per M cu.ft. ¹³		
Gas purchased ¹⁴	70.71	\$733,326 07	\$162,146 95
Production (including storage).....	1.42	14,747 08	2,458 68
Transmission and distribution.....	10.50	108,889 29	D 4,901 52
Municipal street lighting.....	0.04	390 45	D 868 21
Commercial administration	6.23	64,647 52	12,356 59
Promotion of business.....	0.93	9,532 89	D 1,792 20
General (excluding depreciation).....	2.92	30,248 78	D 6,804 95
Total of foregoing.....	92.74	\$961,831 73	\$162,596 34
General amortization (reserved) ¹⁵	1.50	15,557 54	D 194 54
Total (including amortization).....	94.24	\$977,389 27	\$162,400 80
Uncollectible operating revenue.....	0.30	3,009 25	D 535 41
Tax accruals	4.57	47,437 17	3,092 46
Miscellaneous rents	0.02	210 00	.....
Total expenses, taxes, etc.....	99.13	\$1,023,125 09	\$164,957 85
Gas operating income applicable to cor- porate property <i>Loss</i>	14.22	<i>Loss</i> \$147,466 31	D \$157,550 73

(C) Electric and Gas Departments Combined

Operating income—electric and gas.....	\$81,618 94	D	\$86,755 56
Non-operating income: Interest on Liberty bonds, \$821.57; on New York City bonds, \$11.67; on bank balances, \$1,428.13; miscellaneous rents, \$240.....	2,301 37	D	194 22
Gross corporate income.....	\$83,920 31	D	\$86,949 78
Deductions from gross income: Interest on advances by the Brooklyn Union Gas Co., \$198,215.01; on consumers' deposits, \$3,530.55; on special franchise tax, 1917, \$3,368.93; 1918, \$3,158.40; 1919, \$1,465.....	214,727 89		106,310 59
Net corporate income <i>Loss</i>	\$130,807 58	D	\$193,260 37

CORPORATE DEFICIT

	Amount
Deficit, December 31, 1918.....	\$614,381 57
Debit balance for year transferred from income.....	130,807 58
Rewards and donations.....	62 00
Bad debts written off.....	715 79
Loss on sale of New York City bonds.....	956 25

¹² The respondent charged the Brooklyn Union Gas Co. \$27,000 for the "use of holder capacity and transmission mains," of which \$16,000 was credited to joint gas rent revenue and \$11,000 to general expenses.

¹³ Based on 1,037,169 M cu.ft. sold.

¹⁴ Gas furnished by the Brooklyn Union Gas Co., 1,126,193,964 cu.ft. at 65¢ per M. delivered at mains of respondent and measured at consumers' meters.

¹⁵ See *Depreciation*.

The Flatbush Gas Company

CORPORATE DEFICIT — *Concluded*

	Amount
Adjustment of account with City of New York.....	\$317 68
Underestimated amount on Federal income tax for 1918.....	494 46
Adjustments of accounts receivable.....	7,212 73
Deficit, December 31, 1919.....	\$754,488 06

Merchandise and Jobbing Revenue

	Gas	Electric
Receipts from sale of merchandise and from jobbing....	\$111,815 75	\$44,880 56
Deduct cost of materials sold.....	75,791 88	31,925 73
Amount credited to revenue.....	\$36,023 87	\$12,954 83

Operating Expenses.—For details, see Table XXXVI Electric, and Table XXXIII Gas.

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see the note introducing these abstracts. Under date of April 15, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—electric" of 3¢ per kw.hr. of current sold [less the cost of actual repairs], and a charge to "General amortization—gas" of 13¢ per M cu.ft. of gas sold [less the cost of actual repairs]. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, the bulk of the amount accumulated in the prescribed reserves is now held in two unauthorized "Contingencies" reserves, and the company charges "General amortization," and concurrently credits "Accrued amortization of capital," with 0.5¢ per kw.hr. of electricity sold, and 1.5¢ per M cu.ft. of gas sold "for the amortization of capital invested in plant withdrawn from service."

Taxes

CLASS OF TAX	Assessed and charged to income ¹⁹	Amount paid	Due and unpaid
Lands	\$2,522 84	\$2,522 84	.....
Improvements on lands.....	24,331 60	24,331 60	.....
Special franchise	49,927 52	.....	²⁰ \$143,175 02
Franchise on Ocean Parkway.....	741 72	741 72	.....
Gross earnings—state	8,414 46	7,860 05	.....
Federal income .....	.....	²¹ 25,434 46	.....
Federal capital stock	945 00	²² 1,281 00	.....
Total	\$86,883 14	\$62,171 67	\$143,175 02

MISCELLANEOUS INFORMATION

Gas Works and Holders.—See Tables II–IV.

Gas Mains.—Transmission, 23,218 ft. (5.35 miles); distribution, 629,783 ft. (119.27 miles). (See Table V.)

Gas Services.—Number of services available at end of year, 13,220. (See Table VI.)

Gas Meters.—At end of year, owned, 33,518. (See Table VII.)

Gas Bought and Sold (cu.ft.).—Purchased from Brooklyn Union Gas Co., 1,128,193,964; sold to public, 1,057,169,048; used by respondent, 769,400; unaccounted for, 90,255,516. (See Tables XII and XIII.)

Electric Power Plant.—See Table XV.

Underground Conduits.—Trench feet: Added, 12,301; retired, 366; at end of year, 248,179. Duct feet: Added, 35,275; retired, 860; at end of year, 896,837, of which 255,101 (estimated) were unoccupied.

¹⁹ The basis for apportionment of taxes between electric and gas, and gas operations, is the ratio of electric sales to gas sales, except for the tax on Ocean Parkway franchise, which is all charged to electric operations.

²⁰ Exclusive of \$14,097.35, accrued interest.

²¹ Includes \$434.46 underestimated for year 1918 and charged to surplus.

²² Of this amount, \$526.50, applicable to year 1920, was charged to prepaid taxes.

The Flatbush Gas Company

Circuits, Poles, and Line Transformers.— See Table XVI.

Electric Services.— See Table XVII.

Electric Meters.— At end of year, owned, 18,324. (See Table XVIII.)

Electric Current Generated and Sold (kw.hrs.)— Generated, gross, 10,601,389; used at generating station, 1,215,663; net output from generating station, 9,385,726; used by respondent in offices, etc., 266,740; supplied for municipal street lighting, 1,373,625; metered on consumers' premises, 6,177,007; commercial flat-rate lighting, 4,022; unaccounted for, 1,347,332. (See Tables XXI, XXII, XXV and XXVI.)

Load Data.— See Tables XX, XXIII and XXIV.

Accidents.— See Tables XXVII, XXVIII and XXIX.

Employees and Wages.— See Tables XXX and XXXI.

Officers.— President, E. R. Chapman; Vice-President, A. F. Staniford; Secretary and General Manager, H. E. McGowan; Assistant Secretary, F. R. Wogan; Treasurer, H. Wellington; Assistant Treasurer and Assistant Auditor, T. P. Payne; 2nd Assistant Treasurer, J. W. Cornwell, Jr.; Auditor, James Gilmer; General Counsel, Cullen and Dykman; Claim Agent, George M. Kirchmer; Engineer, James H. Jourdan; Purchasing Agent, G. W. Gatehouse.

Directors.— E. R. Chapman, M. D. Chapman, A. F. Staniford, H. E. McGowan, J. H. Jourdan, J. Gilmer, H. Wellington.

Main Business Office.— 1034 Flatbush avenue, Brooklyn, N. Y.

Report verified by H. E. McGowan, March 12, 1920.

THE JAMAICA GAS LIGHT COMPANY

Incorporated February 12, 1864. The company furnishes water gas to ward 4, in the section known as Jamaica, Borough of Queens, New York city. The entire supply is purchased from the Brooklyn Union Gas Co. as the company has no manufacturing plant.

Stock control of the respondent is held by the Brooklyn Union Gas Co., which acquired the capital stock in July, 1897.

Important Changes during the Year.— Sold, \$5,000 corporate stock of the City of New York, 4% at 93.50. Purchased: \$5,000 U. S. 3rd Liberty loan bonds, 4½% at 96.20; \$12,000 U. S. 2nd Liberty loan bonds, 4½% at par.

In accordance with a Supreme Court order dated June 30, 1919, and a resolution of the board of directors made June 26, 1919, there was filed with the Supreme Court a joint and several bond, in which the respondent joined with the Brooklyn Union Gas Co., in a penal sum equal to the amount of the fund withdrawn from the Bank of Long Island.

The rate paid to the Brooklyn Union Gas Co. for gas purchased was changed from 50¢ per M cu.ft. to 65¢ per M cu.ft., effective January 1, 1919. The Public Service Commission was notified of the change January 24, 1919. The rate of interest paid on the open account with the Brooklyn Union Gas Co. was changed from 3% to 6%, effective January 1, 1919.

No additional powers or franchises were acquired.

BALANCE SHEET¹

December 31, 1918	ASSETS SIDE	December 31, 1919	Increase or (D) decrease
\$18,121 78	Cash	\$21,930 51	\$3,808 73
1,003 26	Accounts receivable from City of New York (for gas)	1,320 14	316 88
17,048 82	Consumers' accounts receivable.....	19,233 55	2,184 73

¹ This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of the cost of perishable property (see *Depreciation*, page 808); but it reports on the liabilities side of the balance sheet certain reserves ("Accrued amortization of capital," and "Contingencies") that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account, Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

The Jamaica Gas Light Company

BALANCE SHEET — *Concluded*

December 31, 1918	ASSETS SIDE — <i>Concluded</i>	December 31, 1919	Increase or (D) decrease
\$6,982 34	Accounts receivable from assoc'd co's.....	\$36 36	D \$6,946 98
4,164 06	Other accounts receivable.....	6,430 55	2,266 49
33 32	Interest and dividends receivable.....	125 73	92 41
34,844 97	Special deposits	5,076 83	D 29,768 09
273 23	Prepayments	1,006 70	733 47
19,740 26	Materials and supplies.....	20,284 96	544 71
.....	Miscellaneous Investments — U. S. Liberty bonds	12,000 00	12,000 00
414,460 01	"Fixed Capital, December 31, 1908".....	414,215 87	D 244 14
388,432 76	Fixed capital installed since 1908.....	409,647 62	21,214 86
802,892 77	Total book cost.....	823,863 49	20,970 72
123,567 28	Accrued amortisation of capital — Cr. ¹	122,799 03	4,231 75
684,325 49	Fixed capital — net.....	701,064 46	16,738 97
<hr/> \$786,537 53	Total	<hr/> \$788,508 84	<hr/> \$1,971 32
LIABILITIES SIDE			
\$30,817 65	Taxes accrued	\$37,329 12	\$6,511 57
26,558 51	Consumers' deposits	30,699 01	4,110 50
298,235 23	Accounts payable to assoc'd co's.....	296,704 68	D 1,530 55
1,820 82	Miscellaneous accounts payable.....	1,948 98	D 571 84
5,232 34	Interest accrued on unfunded debt.....	3,074 91	2,792 57
869 17	Other unfunded debt.....	1,293 30	424 08
32,118 39	Commercial metered lighting and prepaid gas in suspense	38,441 33	6,322 94
11,588 65	Casualties and insurance reserve.....	14,078 36	2,490 21
200,000 00	Common stock	200,000 00	.....
179,246 86	Corporate surplus	160,668 75	D 18,578 11
<hr/> \$786,537 53	Total	<hr/> \$788,508 84	<hr/> \$1,971 32

Contingent Liabilities.— "Amount of bond in which the Jamaica Gas Light Co. joins with the Brooklyn Union Gas Co., in a penal sum equal to the amount of money, United States Liberty bonds and interest withdrawn from the Bank of Long Island, in accordance with Supreme Court order dated June 30, 1919, interest at (6%) six per cent; bonds, \$75,374.66; interest, \$1,130.64."

Valuation of Property for Purposes of Taxation.— See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital December 31, 1908." — Credits during year on account of withdrawals and retirements: Mains, \$153.40; sewers, \$31; meters, \$54.74; total, \$244.14. [Balances in the several subaccounts were shown in the 1917 Abstract.]

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land devoted to gas operations.....	.....	.....	.....	\$18,128 74
General structures	\$237 11	.....	.....	71,576 83
General equipment	344 97	.....	\$205 45	9,616 67
Trunk lines and mains.....	9,672 01	.....	163 71	225,400 22
Gas services	5,533 81	.....	63 00	36,135 73
Gas meters	5,849 32	.....	.....	48,060 35
Gas tools and implements.....	19 30	.....	.....	690 84
Engineering and superintendence.....	.....	.....	.....	5 65
Miscellaneous construction expenditures .....	.....	.....	.....	33 54
<hr/> Total	<hr/> \$31,647 02	<hr/>	<hr/> \$433 16	<hr/> \$408,647 62

¹ See this note on preceding page.

The Jamaica Gas Light Company
Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	Recoveries from other companies	Amount charged to accrued amortization of capital
Street mains.....	439	\$322 11	\$142 66	.....	\$179 45
Gas services	8	94 00	.....	.....	94 00
Gas meters	12	54 74	1 20	.....	53 54
Motocycle	1	205 45	205 45	.....	.....
Total .....	.....	\$576 30	\$349 31	.....	\$326 99

Accounts Receivable from Associated Companies.—The Newtown Gas Co.: Advanced during year, \$283.02; reimbursed during year, \$247.66; amount at end of year, \$35.36. The Richmond Hill & Queens County Gas Light Co.: Amount at beginning of year, \$2,358.89; advanced during year, \$45,300.24; reimbursed during year, \$47,659.13. The Woodhaven Gas Light Co.: Amount at beginning of year, \$4,623.45; advanced during year, \$88,049.10; reimbursed during year, \$92,572.55. Total at end of year, \$35.36.

Special Deposits.—U. S. 3rd Liberty bonds deposited with State Industrial Commission, par value \$5,000, money cost and amount at which carried on books, \$4,810; with City of New York to cover cost of paving, \$250; with bid for municipal street lighting, \$16.88; total of special deposits, \$5,076.88.

Miscellaneous Investments.—Held free: U. S. Liberty bonds, 4½%, 10-25 yrs., par value, money cost, and amount at which carried on books, \$12,000; income accrued during year, \$243.75.

Prepayments.—Taxes, \$267.50; insurance, \$739.20; total, \$1,006.70.

Materials and Supplies.—Gas ranges, \$6,677.61; gas lamps, \$83.92; miscellaneous, including construction material, \$13,513.43; total, \$20,274.96.

Securities.—See Table XLI; also 1917 Abstract.

Accounts Owning to Associated Companies.—The Brooklyn Union Gas Co.: Advanced during year, \$311,139.33; repaid, \$325,586.18; amount owing at end of year, \$283,788.38; interest at 6%; accrued and paid, \$17,123.43. Richmond Hill & Queens County Gas Light Co.: Advanced during year and owing at end of year, \$4,790.91. The Woodhaven Gas Light Co.: Advanced during year and owing at end of year, \$7,986.89. The Flatbush Gas Co.: Advanced during year, \$362.15; repaid, \$223.65; amount owing at end of year, \$138.50; total, \$296,704.68.

Consumers' Deposits.—Amount at beginning of year, \$26,558.51; added during year, \$11,174.00; refunded during year, \$7,063.50; balance at end of year, \$30,669.01; interest accrued during year, \$1,701.25; interest paid during year, \$846.91. (For number of deposits, see Table XL.)

	Reserves			Credit balance Dec. 31, 1919
	Credit balance Dec. 31, 1918	Credits during year	Debits during year	
Accrued amortization of capital ¹ .	\$6,856 34	\$4,558 74	\$336 89	\$11,088 09
Contingencies ²	111,710 94	.....	.....	111,710 94
Casualties and insurance reserve.	11,588 65	3,000 00	509 79	14,078 86
Commercial metered lighting and prepaid gas in suspense ³	32,118 39	\$6,322 94	.....	38,441 33

¹ See note 1, page 804, and *Depreciation*, page 808.

² By an order dated April 17, 1919, and effective May 1, 1919, the Commission suspended its order of May 25, 1916, in which 95¢ was fixed as the price for gas in the Fourth ward, Queens. The lawful rate May—December was therefore \$1. and the amount reserved in 1919 represents the difference between the rate collected, \$1, and the legal rate, 95¢, for the months January—April.

³ Of this amount, \$639.22 is interest received on money deposited with the Bank of Long Island.

The Jamaica Gas Light Company
INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues—sales of gas:				
Lighting municipal buildings....	1,936.5	\$0.75	\$1,452 41	D \$71 68
Prepaid gas	10,304.9	1.00	* 10,004 67	D 444 76
Commercial metered lighting....	291,674.2	1.00	* 298,101 70	30,699 26
Total	308,915.6		\$297,648 78	\$30,182 82
Miscellaneous revenues: Rent of gas appliances, \$2,040.72; gas merchandise and jobbing revenue, \$11,657.50^a.....				
			13,698 23	D 8,747 79
Total operating revenue.....			\$311,347 00	* \$21,435 08
Operating expenses:				
		Cents per M cu.ft.⁷		
Gas purchased ^b		70.78	\$215,117 39	\$61,575 14
Transmission and distribution.....		9.97	30,239 80	7,449 77
Municipal street lighting.....				D 79
Commercial administration		7.87	23,933 45	3,641 62
Promotion of business.....		0.75	2,260 77	308 74
General expenses (excluding depreciation).....		5.31	16,154 70	D 2,146 16
Total of foregoing.....		94.68	\$287,756 11	\$71,023 22
General amortization ¹⁰ (reserved).....		1.50	4,558 74	328 52
Total (including amortization)¹⁰.....		96.18	\$292,314 85	\$71,350 84
Uncollectible bills		0.34	1,021 87	D 72 51
Tax accruals		6.26	19,011 49	D 2,751 40
Miscellaneous rents		0.12	360 00	.....
Total of expenses, taxes, etc.....		102.90	\$312,708 21	\$68,526 93
Operating income applicable to corporate property.....Loss			\$1,861 21	D \$47,091 90
Non-operating income: Miscellaneous rent revenues, \$6,300; interest revenues, \$941.00; less, rent expenses, \$2,933.29.				
			4,308 31	89 22
Gross corporate income.....			\$2,047 10	D \$47,002 68
Deductions from gross income: Interest on consumers' deposits, \$1,701.25; on special franchise tax, 1917, \$748.69; 1918, \$803.26; 1919, \$386.28; on obligations to associated companies, \$17,123.43				
			20,763 91	8,374 12
Net corporate income			\$17,815 81	D \$55,376 80
CORPORATE SURPLUS				Amount
Surplus, December 31, 1918.....				\$179,246 86
Bad debts collected.....				30 20
Balance of account in "Fixed Capital, December 31, 1908," lamp posts, closed out				210 68
Total				\$179,487 74

^a See note 2, page 806.^b Receipts from sales of merchandise and from jobbing, \$140,871.81; less cost of materials sold, \$129,214.31. [In 1918, all gas merchandise and jobbing revenue (\$23,446.01) was credited to this account. In 1919, it is distributed on an actual basis of sales and costs to the Jamaica Gas Light Co., The Richmond Hill & Queens County Gas Light Co., and The Woodhaven Gas Light Co.]⁷ Based on 308,915.6 M cu.ft. gas sold.¹⁰ [This figure and preceding figures were computed by the Bureau of Statistics and Accounts.]¹¹ Gas furnished by Brooklyn Union Gas Co., 330,949,838 cu.ft. at 65¢ per M cu.ft.: point of measurement, consumers' meters; point of delivery, mains of respondent.¹² See Depreciation, page 806.

The Jamaica Gas Light Company

CORPORATE SURPLUS — <i>Consolidated</i>		Amount
Debit balance transferred from income account.....	\$17,815 81	
Bad debts written off.....	22 00	
Loss on sale of corporate stock, City of New York.....	318 75	
Amount underestimated on federal income tax 1918.....	682 48	
Total deductions		\$18,818 89
Surplus, December 31, 1919.....		\$160,688 75

Operating Expenses.— See Table XXXIII.

Depreciation.— For this Commission's requirements concerning the accounting for depreciation, see the note introducing these abstracts. Under date of April 15, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—gas," and a concurrent credit to "Accrued amortization of capital," of 13¢ per M cu.ft. of gas sold [less the cost of actual repairs]. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, the bulk of the amount accumulated in the prescribed reserve is now held in an unauthorized "Contingency" reserve, and the company charges "General amortization," and concurrently credits "Accrued amortization of capital," with 1.5¢ per M cu.ft. of gas sold, "for the amortization of capital invested in plant withdrawn from service."

Taxes

CLASS OF TAX	Amount levied and charged to income	Amount paid	Due and unpaid
Lands	\$509 55	\$509 55	.....
Improvements on land.....	11,927 85	11,927 85	.....
Special franchise	13,232 63	.....	13,235,408 21
Gross earnings—state.....	1,925 71	1,646 77	.....
Federal income ²⁴ .....	.....	7,662 43	.....
Capital stock—federal	645 75	12,818 50	.....
Personal property	1,770 00	1,770 00	.....
Total	\$19,011 49	\$18,335 10	\$35,403 21

Rent Revenues.— Rent of land, Beaver street, Jamaica, Brooklyn Union Gas Co. lessee, \$1,661.80; taxes applicable to same, \$1,311.80; net rent revenue, \$350. Office, 14-20 Union avenue, Jamaica, lessees, John Hancock Life Insurance Co., \$1,500; the Jamaica Water Supply Co., \$1,200; The Richmond Hill and Queens County Gas Light Co., \$1,250; The Woodhaven Gas Light Co., \$2,000; less expenses, \$2,933.29; net revenue, \$3,366.71.

MISCELLANEOUS INFORMATION

Works and Holders.— Respondent has no manufacturing plant or holders.

Mains (length in feet).— Length at end of year, 476,742 (90.29 miles). (See Table V.)

Services.— In use at end of year, 8,269. (See Table VI.)

Meters.— At end of year, owned, 10,750; in service, 10,172. (See Table VII.)

Gas Bought and Sold (cu.ft.).— Purchased during year, 330,949,338; used by respondent, 558,300; sold to public, 303,915,550; unaccounted for, 26,475,988. (See Tables XII and XIII.)

Accidents.— See Tables XXVII and XXVIII.

Employees and Wages.— See Tables XXX and XXXI.

²⁴ In addition to this amount \$1,311.80 is paid by the Brooklyn Union Gas Co. on property leased by it from respondent.

²⁵ Of this amount, \$267.50 is prepaid tax applicable to 1920.

²⁶ Exclusive of accrued interest, \$3,337.45.

²⁷ There was charged to surplus \$682.43. federal income tax applicable to 1918.

The Jamaica Gas Light Company

Officers.—President, E. R. Chapman; Vice-President, A. F. Staniford; Secretary, H. E. McGowan; Assistant Secretary, F. R. Wogan; Treasurer, H. Wellington; Assistant Treasurer, T. P. Payne; Auditor, J. Gilmer; Assistant Auditor, T. P. Payne; General Counsel, Cullen and Dykman; Claim Agent, G. M. Kirchner; Manager, H. A. Lovell; Engineer, J. H. Jourdan; Purchasing Agent, G. W. Gatehouse.

Directors.—E. R. Chapman, M. D. Chapman, A. F. Staniford, J. H. Jourdan, H. E. McGowan.

Main Business Office.—14-20 Union avenue, Jamaica, N. Y.

Report verified by A. F. Staniford, Vice-President, March 13, 1920.

KINGS COUNTY LIGHTING COMPANY

Incorporated May 26, 1904. On July 1, 1904, the company absorbed by merger the Kings County Gas and Illuminating Co., which was incorporated December 18, 1889, under an Act of the Legislature passed February 17, 1848. Respondent supplies water gas to the 30th ward and a small part of the 31st ward of Brooklyn. Gas for municipal and general consumption was first supplied in 1891.

Voting rights, covering all of respondent's stock outstanding, were exercised by C. K. G. Billings, Frederick Johnson, and J. C. Brady, as trustees under voting trust agreement which expired June 30, 1919, and was not renewed.

Important Changes during the Year.—Respondent laid 19,941 ft. of main. Renewed lease for rental of office building at 4903 New Utrecht avenue for one year from October 1, 1919, \$3,752. No new powers or franchises were acquired.

BALANCE SHEET¹

December 31, 1918		December 31, 1919	Increase or (D) decrease
	ASSETS SIDE		
\$79,433 08	Cash	\$23,138 08	D \$56,295 00
1,478 90	Bills receivable—time	1,535 87	56 97
30,294 91	Accounts receivable from City of New York.	38,417 63	8,122 72
92,107 56	Consumers' accounts receivable.....	115,348 12	23,240 56
38,703 53	Other accounts receivable.....	23,722 71	D 15,980 82
61,400 00	Special deposits for coupons.....	75,700 00	14,300 00
23,766 58	Other special deposits ²	35,779 60	12,013 02
2,447 87	Prepayments	2,484 44	36 57
138,687 80	Materials and supplies	149,396 32	10,708 52
4,908,471 00	"Fixed Capital, Dec. 31, 1908".....	4,899,788 14	D 2,682 86
1,144,228 21	Fixed capital installed since 1908.....	1,347,831 14	203,602 93
6,046,699 21	Total book cost.....	6,247,619 28	200,920 07
205,242 36	Accrued amortization of capital—Cr. ²	240,100 90	34,858 54
5,841,456 85	Fixed capital—net ¹	6,007,518 38	166,061 53
20,861 44	Unamortized debt discount and expense....	20,113 54	D 747 92
60,939 90	Construction work in progress.....	82,640 35	21,700 45
8,989 75	Other suspense	49,397 25	40,407 50
\$6,400,567 94	Total	\$6,624,192 24	\$223,624 30

¹ [This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, *i. e.*, amortization of the cost of perishable property (see *Depreciation*); but it reports on the liabilities side of the balance sheet certain reserves ("Plant withdrawn from service"; "Contingency") that contain accumulations made through the prescribed account in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.]

² [By order of the Supreme Court dated August 7, 1918, the company was authorized to use for specified purposes the special deposit representing the difference between the statutory rate of 80¢ per M. cu. ft., effective July 1, 1916, and the 95¢ rate collected, on condition that it deposit its 5% first and refunding mortgage bonds of equal amount, and that it continue to deposit additional bonds to cover further excess charges. These bonds amounted to \$538,000 par value as of December 31, 1919.]

Kings County Lighting Company

BALANCE SHEET — *Concluded*

December 31, 1918	LIABILITIES SIDE	December 31, 1919	Increase or (D) decrease
\$151,090 42	Taxes accrued	\$242,953 00	\$91,862 58
145,826 09	Bills payable — due on demand	145,000 00	145,000 00
95,434 95	Consumers' deposits	171,591 13	25,765 04
77,604 18	Miscellaneous accounts payable	108,756 87	7,321 92
30,213 41	Interest accrued on funded debt	85,075 00	7,470 82
41,550 58	Interest accrued on unfunded debt	46,141 65	15,923 24
3,178,000 00	Other unfunded debt	35,499 20	D 6,051 38
19,308 30	Mortgage bonds	3,178,000 00	.....
6,985 04	Sinking fund reserve	22,673 76	3,470 46
2,000,000 00	Deferred credit balances ¹	7,216 42	251 88
654,679 97	Common stock	2,000,000 00	.....
	Corporate surplus	587,285 21	D 67,394 76
\$6,400,567 94	Total	\$6,624,192 24	\$223,624 30

Contingent Liabilities.—Charges to consumers for the difference between 80¢ and 95¢ per M cu ft. of gas sold, amounting to \$551,476.67. This covers the period between July 1, 1916, and December 31, 1919.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"*Fixed Capital, December 31, 1908.*"—Construction, \$2,632.36. (For balances in accounts December 31, 1917, and withdrawals in 1918, see 1917 and 1918 Reports.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land occupied by gas works				\$10,625 33
Land occupied by outside holder stations				5,000 66
General structures	\$1,149 21			42,070 61
General equipment	11,517 89		\$1,355 00	42,157 12
Works and station structures	3,963 48	Cr. \$765 00		197,864 77
Holders	49 60			69 70
Furnaces, boilers, and accessories ..	59,748 80		2,200 00	81,382 42
Gas engines				13 56
Miscellaneous power plant equipment				6,896 90
Water-gas sets and accessories	503 93		80 00	70,837 95
Purification apparatus				70,949 13
Accessory equipment at works	33,622 70		1,700 00	75,373 90
Trunk lines and mains	12,339 77		299 40	311,213 09
Gas services	49,080 23			188,221 35
Gas meters	28,659 57		45 97	183,193 84
Gas meter installation	3,173 98			59,406 22
Gas engines and appliances				12 00
Gas tools and implements				1,141 50
Gas laboratory equipment	100 14			652 19
Engineering and superintendence ..				750 00
Total	\$210,048 30	Cr. \$765 00	\$5,680 37	\$1,247,831 14

¹ In 1918, interest on bonds deposited with trustee was charged to income and shown as liability, although the principal of the bonds was not carried as a liability. In 1919, the bonds were shown as contingent liability, and surplus was credited for the interest charge made in 1918.

² See *Reserves*.

Kings County Lighting Company**Construction Work in Progress**

General structures	\$142 50	Purification apparatus	\$5,902 55
Works and station structures	14,456 59	Water-gas sets and accessories	16,002 29
Office equipment	1,783 50	Accessory equipment at works	17,988 69
Shop equipment	47 83	Trunk lines and mains	19,441 14
Store equipment	602 66		
Gas laboratory equipment	180 18		
Furnaces, boilers, and accessories	5,997 48	Total	<u>\$82,640 35</u>

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	AMOUNT CHARGED TO	
				Reserve for plant withdrawn from service	Surplus
Exhauster connection		\$1,700 00	\$1,114 91	\$585 09	.....
Street mains	1,868	991 95	379 62	449 07	\$163 26
Gas services	13	165 62	.....	121 24	44 38
Gas meters	11	70 66	.....	63 62	7 04
Steel stock	4	4,000 00	* 4,000 00	.....	.....
Gauge boards	2	80 00	.....	80 00	.....
Automobile	1	1,355 00	350 00	505 00	.....
Total		<u>\$8,363 23</u>	<u>\$6,344 53</u>	<u>\$1,904 02</u>	<u>\$214 68</u>

Special Deposits.—For coupons, \$75,700; unmatured coupon interest, \$9,375.00; sinking fund, \$26,404.60; other special deposits, \$1,000; total, \$111,479.60.

Prepayments.—Taxes, \$167.54; insurance, \$1,774.75; other prepayments, \$512.15; total, \$2,454.44.

Materials and Supplies

Bituminous coal	\$2,165 36	Scrap iron and second-hand material	\$3,254 42
Anthracite coal	21,297 71	Cookers	16 93
Generator fuel	19,533 79	Water heaters	877 25
Gas oil	36,504 41	Boilers	133 65
Iron oxide and shavings	8,139 26	Heating appliances	2,101 43
Water-gas tar	960 32	Gas irons	95 49
Cast-iron pipes and fittings	16,474 95	Stove repair parts	768 49
Wrought-iron pipes and fittings	27,697 56	Other domestic appliances	337 25
Gas ranges	4,558 56	Industrial appliances	111 85
Gas lamps and supplies	2,395 24	Stationery	1,931 90
		Total	<u>\$149,396 32</u>

Suspense.—Work in progress withdrawal orders, \$3,932.79; coal handling, \$1,496.02; work in progress miscellaneous billing, \$548.32; mortgage recording tax, \$3,356.30; leasehold expense, \$3,819.34; interest on bonds deposited, \$23,400; coal, \$561.25; miscellaneous, \$2,281.28; total, \$49,397.25.

Unamortized Debt Discount and Expense.—Original amount of item, \$25,000 (for discount and mortgage tax on \$625,000 first mortgage bonds due July 1, 1964, and sold August, 1912; a sinking fund bearing 4½% interest has been established for the retirement of a like amount of bonds in accordance with the order of the Commission in Case No. 1474). Unamortized balance December 31, 1918, \$20,861.46;

* Charged to suspense.

Kings County Lighting Company

charged to income during the year, \$747.92; unamortized balance, December 31, 1919, \$30,113.54.

Securities.— See Table XLI; also 1917 Abstract.

Consumers' Deposits.— At beginning of year, \$145,826.09; added during year, \$52,574; refunded during year, \$27,108.96; balance at end of year, \$171,591.13; interest accrued during year, \$9,790.35; interest paid during year, \$3,838.59. (For number of deposits, see Table XL.)

Other Unfunded Debt.— Wages accrued, \$3,065.17; water accrued, \$3,192.94; legal expense accrued, \$26,305.04; unlocated debtors and creditors, \$765.71; total, \$33,322.86.

Miscellaneous Accounts Payable.— Unclaimed wages, \$354.14; advances by customers for services, \$2,316.20; Standard Oil Co., \$46,453.19; Williams & Peters (coal), \$14,665.59; other accounts, \$41,659.09; total, \$105,927.21.

Reserves.— Contingency: Balance at beginning of year, \$141,983.21; credits during year, \$5,744.92 (2¢ per M cu.ft. gas sold and used); debits during year, \$563.04; balance at end of year, \$167,171.09.

Plant withdrawn from service: Balance at beginning of year, \$63,254.15; credits during year, \$12,885.16 (1¢ per M cu.ft. gas sold); debits during year, \$3,209.50; balance at end of year, \$72,929.81.

Bond amortization: Balance at beginning of year, \$19,205.30; credits during year, \$3,470.46; balance at end of year, \$22,675.76.

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount ¹ for year	Increase or (D) decrease
Operating revenue—sales of gas:				
Municipal street lighting.....	49,885,444	\$0.75	\$37,411 55	D \$47 86
Lighting municipal buildings.....	3,647,200	.75	2,735 40	D 112 80
Commercial metered lighting....	1,226,312,000	1.95	1,184,761 65	45,263 32
Total sales	1,279,845,244		\$1,204,898 60	\$45,102 16
Miscellaneous revenues: Rent of gas appliances.....			21,898 63	4,443 44
			\$1,226,797 23	\$49,545 60
Operating expenses:		Cents per M cu.ft. ²		
Gas making labor.....		5.41	\$84,755 96	\$9,938 70
Boiler fuel		7.33	114,768 06	D 2,227 99
Generator fuel		12.12	189,943 68	20,987 69
Gas oil		22.16	247,171 12	14,683 63
Other supplies and expenses.....		1.74	27,215 97	1,817 19
Repairs at works.....		2.75	43,045 68	17,706 20
Total works expense.....		51.51	\$806,900 53	\$62,905 42
Less residuals produced—Cr.....		3.15	49,258 80	D 8,705 99
Net cost of gas in holder.....		48.36	\$757,641 72	\$71,611 41
Total production expense.....		59.20		

¹ [A sinking fund was established for the amortization of \$116,000 bonds within 25 years, the payments therein being made annually in cash with interest allowance at 4½%. See Public Service Commission order of July 31, 1912, in Case No. 1474—P. S. C.]

² [Chapter 604 of the Laws of 1916, which makes the 80¢ gas rate applicable to all companies in Brooklyn, became effective by its terms July 1, 1916. This company obtained an injunction restraining the enforcement of the act and continued to collect 95¢, on condition that the 15¢ excess over the statutory rate be placed in a designated depository. Subsequently, the company, with the consent of the court, substituted its bonds for cash, which on August 7, 1918, was transferred to general funds for capital use. The company's income and surplus accounts fail to reflect the contingent asset character of the amount collected in excess of the statutory rate.]

³ [Operating revenue, production expenses, and succeeding items based on 1,279,845 M cu.ft. sold; manufacturing costs on 1,566,628 M cu.ft. made.]

Kings County Lighting Company

INCOME STATEMENT—*Concluded*

	Cents per M cu. ft.	Net amount for year	Increase or (D) decrease
Operating expenses—<i>Concluded</i>:			
Transmission and distribution.....	4.84	\$61,928 79	\$11,268 30
Municipal street lighting.....	0.04	515 98	D 1,373 80
Commercial administration	6.80	86,994 35	D 5,006 45
Promotion of business.....	0.78	9,945 43	D 2,085 21
General (excluding depreciation).....	7.33	93,889 34	1,241 70
Total of foregoing.....	78.99	\$1,010,915 61	\$75,845 95
Provision for plant withdrawn from service*	1.00	12,872 46	543 96
Total (including amortization).....	79.99	\$1,023,788 07	\$76,389 91
Uncollectible operating revenue.....	0.84	10,316 48	102 44
Tax accruals	6.83	87,363 96	7,715 55
Total expenses, taxes, etc.....	87.66	\$1,121,967 53	\$84,207 90
Operating income applicable to corporate property.....		\$104,829 70	D \$34,662 30
Non-operating income (rent, ¹⁰ \$22,906.92, less expenses and taxes, \$5,522.17); interest, \$1,672.92; miscellaneous, \$350.50.		19,311 17	D 2,265 63
Gross corporate income.....		\$124,140 87	D \$36,927 92
Deductions from gross income: Interest on funded debt, \$186,900; ¹¹ on consumers' deposits, \$9,790.35; on taxes in arrears, \$9,976.48; on demand loan (\$145,000), \$2,170.83; on amortization of debt discount and expense, \$747.92; on sinking fund accruals, \$3,470.46; income tax on bond interest assumed, \$1,357.22.....		186,413 26	D 1,463 00
Net corporate income.....	Loss	\$62,272 89	D \$35,464 92
CORPORATE SURPLUS			Amount
Surplus, December 31, 1918.....			\$654,679 97
Bad debts collected.....			339 25
Previous years interest on bonds held by Empire Trust Co.....			6,829 18
Received from U. S. Government on settlement of tolzol contract.			10,758 16
Adjustment of accruals on wages and taxes.....			2,236 19
Miscellaneous credits			3,639 68
Total credits			\$678,477 43
Debit balance transferred from income account.....		\$62,272 89	
Appropriation to contingency reserve.....		25,744 92	
Gifts to charitable organizations.....		187 64	
Retirements of fixed capital installed.....		214 68	
Adjustments of scrap value.....		672 12	
Miscellaneous debits		2,150 47	
Total deductions			91,192 22
Surplus, December 31, 1919.....			\$587,285 21

* [The company makes no charge to the operating expense account, General amortization. Instead, it has included in operating expenses an unauthorized account, "Provision for plant withdrawn from service," for which concurrent credit is made to a reserve account, "Reserve for plant withdrawn from service."]

¹⁰ Water front property foot of 55th street.

¹¹ [Does not include interest on respondent's bonds deposited under court order, which was included in 1918 to the amount of \$5,829.18.]

¹² Of this surplus, \$551,476.67 represents the difference between the statutory rate of 80¢ per M cu.ft. and the rate of 95¢ per M cu.ft. charged by the respondent from July 1, 1916, to December 31, 1919. In addition, there is included in Accounts receivable a further similar amount, \$13,212.86, not yet collected from private consumers, against which the respondent has not yet set up the proper contingent liability.

Kings County Lighting Company

Municipal Street Lighting.— Number of lamps (60-c.p. mantle), 3,549; hours burning per year (city schedule), 3,950; gas per lamp-hour, 3.5 cu.ft.; consumption for year, 49,886,444 cu.ft.; revenue at 75¢ per M cu.ft., \$37,411.55.

Sales of Residuals and Byproducts.— See Table XI.

Operating Expenses.— For details, see Table XXXIII.

Depreciation.— For this Commission's requirements concerning the accounting for depreciation see note introducing these abstracts. Under date of July 31, 1916, this company filed with the Commission a rule of depreciation which provides for a charge to General amortization—gas, and a concurrent credit to Accrued amortization of capital, of 11.5¢ per M cu.ft. of gas sold [less cost of actual repairs]. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, it has included in operating expenses without authority from the Commission, the item "Provision for plant withdrawn from service," charging thereto 1¢ per M. cu.ft. of gas sold.

Taxes

CLASS OF TAX	Assessed	Charged to income	Amount paid	Due and unpaid
Land and improvements.....	\$47,364 02	\$47,364 02	.....	\$111,767 94
Special franchise	33,276 00	33,276 00	.....	102,547 19
Gross earnings—state	5,171 45	6,206 38	.....	10,212 40
Federal capital stock.....	639 50	12,516 58	\$639 50	.....
Non-operating real estate.....	5,016 18	5,016 18	.....	3,416 02
	<u>\$91,467 15</u>	<u>\$92,379 16</u>	<u>\$639 50</u>	<u>\$232,933 55</u>

MISCELLANEOUS INFORMATION

Works and Holders.— See Tables II–IV.

Mains.— Distribution, 1,015,243 ft. (192.28 miles); transmission, 12,789 ft. (2.42 miles). (See Table V.)

Services.— Number of services available at end of year, 20,288. (See Table VI.)

Meters.— At end of year, owned, 39,306. (See Table VII.)

Gas Made and Sold (cu.ft.).— On hand at beginning of year, 2,282,000; made during year, 1,566,628,000; sold, 1,279,845,244; used by respondent, 7,403,600; unaccounted for, 279,274,156; on hand at end of year \$2,387,000. (See Tables VIII, XII and XIII.)

Materials and Residuals.— Contract price of gas oil, January 1 to August 1, 4,125,000 gals. at 7.495¢; August 1 to December 31, 2,500,000 gals. at 5.96¢; undelivered at end of year, 162,536 gallons. (For details, see Table XI.)

Accidents.— See Tables XXVII and XXVIII.

Employees and Wages.— See Tables XXX and XXXI.

Officers.— President, F. M. Tait; Vice-President and General Manager, Ralph Elsmann; Secretary and Treasurer, Wm. M. Flook; Assistant Secretary and Auditor, A. J. Gonnoud; Assistant Treasurer, Paul Bucher.

Directors.— C. K. G. Billings, G. O. Knapp, Wm. M. Flook, F. M. Tait, Elton Parks.

Main Business Office.— 4802 New Utrecht avenue, Brooklyn, N. Y.

Report verified by Ralph Elsmann, Vice-President and General Manager. February 21, 1920.

¹³ Excludes \$197.54 prepaid in 1919, but includes \$74.62 charged to prepaid in 1917.

¹⁴ Exclusive of \$16,451 accrued interest.

LONG ACRE ELECTRIC LIGHT AND POWER COMPANY

Incorporated April 24, 1903. It operates in the Borough of Manhattan, in the vicinity of Second avenue and 47th street; but under its franchise, it may operate in all the territory of Manhattan and The Bronx.

[From March 22, 1906 to September 14, 1912, 490 shares (of 500 outstanding) stood in the name of G. E. Bauchie, trustee, at which latter date a new certificate for the entire outstanding stock was issued to Alex. P. Bartlett, William I. Kaufman and George P. Toby, trustees under mortgage of the Inter-City Power Co., dated September 1, 1912, which company holds the stock under option, the equitable owner being the Manhattan Transit Co.]

Important Changes during the Year.—Installation of new cable, etc., cost \$9,798.20. The equipment owned and operated at the end of the previous year was sold for \$2,031.83, leaving a net increase in fixed capital of \$7,766.32. The electric power plant of the Forty-first Street and Park Ave. Corporation was leased from October 1, 1919. No new powers or franchises were acquired during the year.

BALANCE SHEET

December 31, 1918	ASSETS SIDE	December 31, 1919	Increase or (D) decrease
\$1,186 27	Materials and supplies.....	\$979 22	D \$187 06
950 86	Cash	3,626 24	2,675 38
4,082 10	Accounts receivable	4,273 44	181 34
500,000 00	Investments ¹	500,000 00	
229 58	Special deposits	229 58	
103,451 61	Fixed capital—book cost ²	111,217 93	7,766 32
8,309 28	Accrued amortization of capital—Cr. ³	8,309 28	
96,142 33	Fixed capital—net	102,908 65	7,766 32
8,754 76	Suspense	8,754 76	
<u>\$610,336 90</u>	<u>Total</u>	<u>\$620,771 89</u>	<u>\$10,435 99</u>
LIABILITIES SIDE			
\$500,000 00	Funded debt	\$500,000 00	
633,394 68	Bills payable	698,394 68	\$65,000 00
143,519 92	Accounts payable	145,107 03	1,587 11
3,845 61	Taxes accrued	2,300 00	D 1,545 61
14,166 67	Interest accrued on funded debt.....	4,166 67	D 10,000 00
134,549 12	Interest accrued on unfunded debt.....	174,065 76	39,516 64
50,000 00	Capital stock	50,000 00	
869,140 10	Corporate deficit	953,262 25	84,122 15
<u>\$610,336 90</u>	<u>Total</u>	<u>\$620,771 89</u>	<u>\$10,435 99</u>

Securities.—See Table XLI; also 1917 Abstract.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease ⁴
Operating revenues—sales of electricity:		
Commercial lighting—average price 3.55¢.....	\$2,185 95	D \$601 89
Commercial power—average price 4.35¢.....	885 48	290 82
<u>Total operating revenue.....</u>	<u>\$3,071 43</u>	<u>D \$311 07</u>

¹ [From documents on file with the Public Service Commission.]

² Computed by the Bureau of Statistics and Accounts.

³ Public Service Telephone Co. *ad interim* certificates for 5% 30-year gold bonds.

⁴ Reported as "Cost of plant and equipment." [Report of company for 1915 gives "Fixed Capital, Dec. 31, 1908," \$90,787.04; fixed capital installed since 1908, \$12,714.57. No installations, 1916-18.]

⁵ Reported on liabilities side. See *Depreciation*.

⁶ [Computed by the Bureau of Statistics and Accounts.]

Long Acre Electric Light and Power Company

INCOME STATEMENT — Continued

Operating expenses:	Net amount for year	Increase or (D) decrease
Production expenses:		
Power plant labor.....	\$3,182 33	D \$4,230 81
Fuel for power.....	3,661 29	D 1,890 28
Fuel for producer gas.....	294 07	D 1,823 36
Water for steam power.....	154 92	D 269 33
Lubricants for power.....	218 01	D 984 68
Station supplies and expense.....	636 71	D 248 50
Repairs power plant building.....	32 90	D 180 39
Repairs furnaces, boilers, and accessories.....	69 44	D 239 18
Repairs steam engines and equipment.....	17 46	D 113 34
Repairs gas producers	216 08	D 2,906 70
Repairs electric generating equipment.....	154 08	D 289 72
Miscellaneous station repairs.....		D 10 00
Electric energy from other sources ¹	340 14	D 16,363 41
Total production expenses.....	\$8,977 43	D \$29,068 69
Electric storage expenses:		
Storage battery supplies.....	\$87 11	\$87 11
Total electric storage expenses.....	\$87 11	\$87 11
Distribution expenses:		
Electric distribution, maps, etc.....	\$2,229 77	\$2,229 77
Setting and removing meters and transformers.....	237 44	108 44
Repairs electric services.....	10 00	10 00
Electric meter repairs.....	5 00	D 19 20
Electric meter operation.....		D 84 50
Total distribution expenses.....	\$2,482 21	\$2,289 51
Utilization expenses:		
Commercial incandescent renewals.....	\$414 30	\$330 15
Inspection consumers' premises.....		D 12 07
Repairs consumers' installations.....	2 00	2 00
Total utilization expenses.....	\$416 30	\$308 08
Commercial expenses:		
Commercial administration	\$2 06	D \$1 94
Canvassing and soliciting.....	100 00	100 00
Advertising — electric		D 65
Total promotion wiring	\$102 06	\$97 41
General and miscellaneous expenses:		
Salaries and expenses general officers.....	\$2,592 50	\$269 75
Salaries and expenses general office clerks.....	718 36	D 114 58
General office supplies and expense.....	106 35	63 59
Miscellaneous general expense.....	472 26	D 56 23
Insurance	696 31	D 408 09
Stationery and printing.....	5 00	D 27 25
General law expenses.....		D 29 56
Total general and miscellaneous expenses.....	\$4,575 28	\$292 63

¹ [Represents amount payable by respondent to Hudson and Manhattan Railroad Co. in accordance with terms of an agreement with that company which became effective July 1, 1915, and was canceled during the year 1918. But no current was ever actually taken under the contract — Respondent's report of 1918.]

Long Acre Electric Light and Power Company

INCOME STATEMENT—*Concluded*

	Net amount for year	Increase or (D) decrease
Operating expenses— <i>Concluded</i> :		
Total operating expense.....	\$16,640 39	D \$25,963 95
Taxes	3,016 93	793 00
Subway rents	1,833 57	D 1,838 56
Total expenses, taxes, etc.....	\$21,489 89	D \$26,993 51
Income from electric operations..... <i>Loss</i>	\$18,418 46	D \$26,683 84
Income from other operations.....	808 48	D 1,029 87
Total operating income	\$18,114 98	D \$26,653 97
Gross corporate income..... <i>Loss</i>	\$18,114 98	D \$26,652 97
Deductions: Interest on bonds, \$20,000.00; other interest, \$39,999.18; rents, \$4,550.00.....	64,549 18	5,371 49
Net corporate income for year..... <i>Loss</i>	\$83,664 16	D \$30,231 48
Deficit at beginning of year.....	369,140 10	122,945 64
Taxes—adjustment of accruals of previous year.....	830 63	830 63
Uncollectible accounts	128 36	128 36
Legal expense		D 20,000 00
Gifts to employees	489 00	489 00
Deficit at end of year.....	\$953,263 25	\$84,122 15

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see note introducing this abstract. This company has not filed with the Commission a rule of depreciation and makes no provision for it.

MISCELLANEOUS INFORMATION

Power Plant.—This company is operating under a contract with the Forty-first Street and Park Avenue Corporation, effective October 1, 1919, whereby its generating plant is used by this company. This company does not own an electric station or station equipment.

Transmission and Distribution System.—Underground low-tension mains, 400,000 c. m., 3,628 feet used and 3,632 feet not used at present. Cable, 400,000 c. m., 548 feet; No. 8 cable, 153 feet, 5 services, 171 feet.

Electric Current Generated, Bought, and Sold (kw.hrs.).—Generated D. C. 113,441; bought 6,080; sold to public 81,941.

Franchise Requirements.—The company shall furnish free to the city one full arc light for every 50 furnished to other consumers. Also for any permit to open the streets the company shall pay one cent per lineal foot of streets occupied under such permit.

Accidents.—None.

Employees and Wages.—Officers only part time. Number of all other employees at end of year, 9; total compensation during year, \$6,168.59.

Officers.—President, P. G. Gossler; Vice-President, M. J. Murphy; Secretary and Treasurer, F. B. Lasher; General Manager or Superintendent, Charles Gast.

Directors.—W. E. Fulcher, P. G. Gossler, F. B. Lasher, A. B. Leach, M. J. Murphy, C. F. Smith, A. J. Stevens.

Main Business Office.—62 Cedar street, New York.

Report verified by F. B. Lasher, Treasurer, March 12, 1920.

NEW AMSTERDAM GAS COMPANY

The report of this company combines with it the data of the East River Gas Co. of Long Island City [whose properties have been in fact, though not in law, merged with those of the New Amsterdam Gas Co. See addendum.]

New Amsterdam Gas Company

The New Amsterdam Gas Co., Equitable Gas Light Co. of New York, and New York & East River Gas Co. were consolidated on March 4, 1898, to form the present New Amsterdam Gas Co. Gas service by the consolidated company was first supplied on that date.

The company controls through title to all or to a majority of the capital stock, the Central Union Gas Co., East River Gas Co. of Long Island City, New York Carbide & Acetylene Co. (Inchoate); and, indirectly, Northern Union Gas Co. (See *Miscellaneous Investments*.)

Stock control of the New Amsterdam Gas Co. was acquired July 23, 1900, by the Consolidated Gas Co., which on December 31, 1919, was the holder of record of 121,002 shares of respondent's common stock and 89,625 shares of preferred stock.¹

Important Changes during the Year.—Purchased \$2,350 U. S. 3rd Liberty loan bonds, 10 yrs., 4½%, at par; purchased \$5,400 U. S. 4th Liberty loan bonds, 20 yrs., 4½%, at par.

Renewed lease with Consolidated Gas Co. for space on 1st, 2nd, and 3rd floors in building 130 E. 15th street, for one year from March 1, 1919, to March 1, 1920, at an annual rental of \$15,181.25. Arrangement made for additional space on 3rd floor from November 15, 1919, to March 1, 1920, at an annual rental of \$511.

No additional powers or franchises were acquired.

BALANCE SHEET²

December 31, 1918	ASSETS SIDE	December 31, 1919	Increase or (D) decrease
\$112,213 59	Cash	\$188,786 57	\$76,572 98
21,513 59	Accounts receivable from City of New York (for gas)	11,837 23 D	9,676 36
188,863 03	Consumers' accounts receivable.....	158,963 81 D	29,898 22
295,964 83	Current accounts receivable from assoc'd co's	256,635 24 D	39,119 59
231,215 22	Other accounts receivable.....	89,404 59 D	141,810 63
2,518 37	Interest and dividends receivable.....	2,323 93 D	194 44
50,500 00	U. S. Liberty bonds for employees.....	22,850 00 D	27,650 00
4,010 72	Prepayments—insurance	41 22 D	3,969 50
512,894 59	Materials and supplies.....	471,986 96 D	40,927 63
600 00	Stocks of assoc'd co's.....	600 00	
14,250 00	U. S. Liberty bonds.....	22,000 00	7,750 00
1,975 00	Other investment securities.....	1,975 00	
508,399 10	Real estate and other miscellaneous invest- ments	515,441 67	9,042 57
40,122,951 85	"Fixed Capital, December 31, 1908" ³	40,103,314 39 D	19,637 46
6,752,801 67	Fixed capital installed since 1908.....	7,262,842 89	510,041 22
46,875,753 42	Total book cost.....	47,366,157 28	490,403 86
3,660,599 20	Accrued amortization of capital—Cr. ⁴	3,738,686 33	78,087 13
43,215,154 22	Fixed capital—net ⁵	43,627,470 95	412,316 73
1,314 90	Other suspense	4,945 51	3,630 61
\$45,159,376 16	Total	\$45,375,442 68	\$216,066 52

¹ [The Consolidated Gas Co. reports, in addition, ownership of 450 shares of common and 288 shares of preferred stock, representing certificates, in its own name.]

² This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, *i. e.*, amortization of the cost of perishable property (see *Depreciation*, page 825), but it reports on the liabilities side of the balance sheet certain reserves ("Renewals and replacements"; "Contingencies") that contain accumulations made through the prescribed account in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

³ Includes \$12,240,000 securities of associated companies acquired through consolidation. See *Miscellaneous Investments*.

⁴ [Representing reacquired securities in the hands of the treasurer (fractional bond scrip, \$1.087; fractional stock scrip, \$227.90). Such securities should not be so reported nor included under stocks and bonds outstanding.] Also general items, \$3,630.61.

New Amsterdam Gas Company

BALANCE SHEET — *Concluded*

December 31, 1918	LIABILITIES SIDE	December 31, 1919	Increase or (D) decrease
\$712,575 62	Taxes accrued ⁵	\$774,087 67	\$61,512 05
78,000 00	Matured funded debt unpaid.....	78,000 00	
800,000 00	Bills payable—due on demand.....	800,000 00	
319,079 19	Consumers' deposits	314,226 91	D 4,853 28
1,426,973 96	Accounts payable to assoc'd co's.....	2,289,325 76	862,351 81
390,517 37	Miscellaneous accounts payable.....	444,296 64	53,778 27
58,333 34	Interest accrued on funded debt.....	58,333 34	
104,581 64	Interest accrued on unfunded debt ⁵	147,586 54	43,014 90
10,000 00	Subscriptions to U. S. 4th Liberty bonds.....		D 10,000 00
19,163 55	Employees' Liberty bond payments.....	11,938 44	D 7,225 11
14,799 46	Other unfunded debt.....	14,424 19	D 375 27
19,135,000 00	Mortgage bonds ⁶	19,135,000 00	
5,171,166 70	Construction advances owing to assoc'd co's	5,171,166 70	
149,387 36	Casualties and insurance reserve.....	158,429 93	9,042 57
9,000,000 00	Preferred stock ⁷	9,000,000 00	
12,165,000 00	Common stock ⁸	12,165,000 00	
4,335,202 02	Corporate deficit	5,186,381 44	791,179 42
<u>\$45,159,376 16</u>	Total	<u>\$45,375,442 68</u>	<u>\$216,036 52</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credits during year on account of withdrawals and retirements: Franchise and property (real estate, 42nd street, New York, original cost of dismantling (1916), Dr., \$1,717.71; meters, Cr., \$3,549.83; services, Cr., \$3,813.50), \$5,645.62; new street mains, \$1,048.13; new services, \$1,319.50; meter connections, \$1,663.03; horses and wagons, \$225; tools and implements, \$96.18; blast machinery, \$3,650; gas generating apparatus, \$5,820; general connections, \$175; total, \$19,637.46. [Balances in the several subaccounts were shown in the 1917 Abstract.]

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjust- ments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land devoted to gas operations:				
Occupied by gas works.....				\$5,350 00
Improvements to real estate....				16,913 13
Other land				50,860 40
General structures	\$28 88			28,173 06
General equipment	⁷ 4,268 78		\$939 53	61,687 29
Works and station structures....	⁸ 12,507 77			34,963 29
Holders				1,089 87
Furnaces, boilers, and accessories.	⁹ 131,408 71			223,286 17
Steam engines				637 29
Miscellaneous power plant equip- ment				81 81
Water-gas sets and accessories....	¹⁰ 139,667 66			171,228 35

⁵ See note 32, page 826.

⁶ See note 4, page 818.

⁷ Includes stable equipment: Automobiles, \$2,844.93; horses and wagons, \$275; also office equipment, \$1,138.85.

⁸ Includes boiler house, \$11,340.77; transformer vault, \$800; paving, \$367.

⁹ Includes coal handling machinery, \$33,724.71; ash handling machinery, \$22,322.81; 600-hp. boilers, \$70,301.71; 50-hp. motors, \$627.59; boiler feed pump, \$3,931.89.

¹⁰ Includes high pressure blowers, \$115,960; stock valves, \$21,126.05; wash box seals \$1,896.62; recording pyrometers, \$684.99.

New Amsterdam Gas Company

Fixed Capital Installed since December 31, 1908 — Concluded

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Purification apparatus	¹¹ \$43,790 85	.....	.....	\$65,621 19
Accessory equipment at works.....	¹² 28,408 54	.....	.....	80,977 75
Trunk lines and mains.....	12,753 38	.....	\$853 89	406,939 30
Gas services	16,272 07	.....	261 00	152,733 12
Gas meters	16,929 13	.....	1,046 41	\$15,531 08
Astoria tunnel and connecting main	1,555 57	.....	856 80	5,192,420 65
Gas engines and appliances.....	92,653 76	.....	.....	342,126 72
Gas tools and implements.....	1,742 66	.....	1,788 54	5,365 00
Gas laboratory equipment.....	.....	.....	.....	218 67
Other tangible gas capital.....	1,015 33	.....	.....	31,407 17
Engineering and superintendence.....	13,294 40	.....	.....	14,891 94
Miscellaneous construction expenditures .....	.....	.....	.....	384 00
Total	\$515,287 49	.....	\$5,246 17	\$7,262,842 89

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	Amount charged to renewals and replacements — plant withdrawn from service
Generating apparatus .....	.....	\$5,320 00	\$220 00	\$5,600 00
Blast machinery .....	.....	3,650 00	500 00	3,150 00
General connections .....	.....	175 00	72 00	103 00
Street mains	0.30 mile	1,397 02	543 27	843 75
Gas services	379	5,394 00	12 40	5,380 00
Gas meters	799	4,596 24	.....	4,596 24
Astoria tunnel .....	.....	856 80	856 80	.....
Meter cocks and connections.....	1,719	1,063 08	602 96	1,060 07
Tools and implements.....	.....	1,884 72	.....	1,884 72
Horses and wagons.....	1	225 00	.....	225 00
General equipment	3	939 53	160 00	779 53
Total .....	.....	\$26,601 34	\$2,973 43	\$23,627 91

Miscellaneous Investments ¹³

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
Stocks of associated companies:				
Municipal Lighting Co., Inc.	\$800 00	May 17, 1915	\$800 00	.....
E. R. Gas Co. of L. I. City..	1,000,000 00	(14)	(14)	.....
Central Union Gas Co.....	3,500,000 00			
Northern Union Gas Co.....	740,000 00			
N. Y. Carbide & Acetylene Co.	7,000,000 00			

¹¹ Includes purifier connections, \$8,019.19; condensers and connections, \$34,771.66.¹² Includes station meters, \$14,834.17; connections, \$331.60; exhaustor connections, \$2,121.84; relief holder bypass, \$3,544.17; Cameron pump, \$115.99; gas storage tank, \$670.98; oil pump, \$1,457.41; mains in generator house, \$5,739.38; works drip pumps, \$693.¹³ All free except the bonds of the City of New York which are deposited as security with the City Comptroller.¹⁴ Acquired through consolidation and carried on books as part of fixed capital ["Franchises and property"] without separate valuations.

New Amsterdam Gas Company

Miscellaneous Investments—Concluded

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
Other investment securities:				
City of New York 4½% bonds, 1963	\$2,000 00	March 20, 1913	\$1,975 00	\$36 90
Other miscellaneous invest- ments:				
N. Y. Edison Co. 5% bond and note, 1907.....	357,011 74	June 1905	357,011 74	17,850 58
Fire insurance participation certificates, 3%	158,429 93	(¹⁵)	158,429 93	4,753 90
U. S. 1st Liberty bonds, 3½%, 1947	11,960 00	June 1, 1918	11,960 00	418 27
U. S. 2nd Liberty bonds, 4½%, 1942	2,300 00	Nov. 1, 1918	2,300 00	97 68
U. S. 3rd Liberty bonds, 4½%, 1928	2,350 00	May 1, 1919	2,350 00	99 87
U. S. 4th Liberty bonds, 4½%, 1938	5,400 00	Nov. 1, 1919	5,400 00	229 50
Total	\$12,780,041 67		\$540,016 67	\$23,532 80

Bills and Accounts Receivable from Associated Companies ¹⁶

Astoria Light, Heat & Power Co.	\$88,197 93	N. Y. & Queens Gas Co....	\$2,350 23
Central Union Gas Co....	178,750 57	N. Y. & Queens Electric Light & Power Co.....	608 11
Consolidated Gas Co.....	2,260 83	Westchester Lighting Co..	138 96
N. Y. Mutual Gas Light Co.	2,065 32	Cons. Tel. & Elec. Subway Co.	133 43
Standard Gas Light Co....	1,615 92	N. Y. Edison Co.....	202 70
Northern Union Gas Co....	1,670 27		
National Coke & Coal Co...	2 00		
		Total	\$256,885 24

Materials and Supplies

Anthracite coal	\$227,880 33	Castiron pipes and fittings..	\$33,462 63
Gas oil	76,887 83	Gas lamps	12,733 95
Coke	5,267 24	Gas appliances	47,236 30
Water-gas tar	7,295 64	Storehouse	29,753 43
Purifying material.....	30,568 88	Stationery	930 68
		Total	\$471,966 96

Securities.— See Table XLI; also 1917 Abstract.

Funded Debt

PARTICULARS OF FUNDED DEBT	Equitable Gas Light Co. 1st cons. mtg.	New York & East River Gas Co. 1st mtg.	New York & East River Gas Co. 1st cons. mtg.	New Ameri- dam Gas Co. 1st cons. mtg.	Equitable Gas Light Co. purchase money mtg. ¹⁷
Nominal date of issue.....	Mar. 1, 1892	Jan. 1, 1894	Jan. 1, 1895	Jan. 1, 1898	July 12, 1887
Date of maturity	Mar. 1, 1932	Jan. 1, 1944	Jan. 1, 1945	Jan. 1, 1948	May 1, 1896
Interest, rate and dates	6%, M. & S.	6%, J. & J.	6%, J. & J.	6%, J. & J.	4½%, F. & A.

¹⁵ Various dates.

¹⁶ In addition there is included under interest and dividends receivable \$1,487.55 from the N. Y. Edison Co.

¹⁷ Covering the company's property at 42d and 43d streets, First avenue and East river.

New Amsterdam Gas Company

Funded Debt — Concluded

PARTICULARS OF FUNDED DEBT	Equitable Gas Light Co. 1st. cons. mtg.	New York & East River Gas Co. 1st. mtg.	New York & East River Gas Co. 1st cons. mtg.	New Amsterdam Gas Co. 1st cons. mtg.	Equitable Gas Light Co. purchase money mtg.
Denominations.....	\$1,000 00	\$1,000	\$1,000	\$1,000	\$100,000 00
Authorized by company.....	4,030,000 00	3,500,000	5,000,000	20,000,000	100,000 00
By public authority.....	3,530,000 00	3,500,000	1,500,000	10,635,000	100,000 00
Only nominally issued.....				865,000	
Held free.....					
Actually issued prior to year.....	3,500,000 00	3,500,000	1,500,000	10,635,000	100,000 00
Cash realized.....	(15)	(15)	(15)	(15)	(15)
Property consideration.....					
Reacquired and retired, etc.....					22,000 00
Actually outstanding.....	3,530,000 00	3,500,000	1,500,000	10,635,000	78,000 00
Interest accrued.....	175,000 00	175,000	75,000	531,750	3,510 00
Interest charged to income.....	175,000 00	175,000	75,000	531,750	3,510 00
Interest paid.....	175,000 00	175,000	75,000	531,750	3,510 00
Interest not due.....	58,333 34				1,462 50
Trustees under mortgages.....	Central Union Trust Co.	Guaranty Trust Co.	Knickerbocker Trust Co.	Central Union Trust Co.	

Capital Stock — Preferred: Authorized by company's charter, 100,000 shares of \$100 par value each; issued and outstanding, 90,000 shares of a par value of \$9,000,000. Common: Authorized by company's charter, 130,000 shares of \$100 par value each; issued and outstanding, 121,650 shares of a par value of \$12,165,000. No dividends were declared or paid during the year. All stock was issued directly for the plant and property, and securities of other companies.

Bills and Accounts Owning to Associated Companies.— Construction advances: Astoria Light, Heat and Power Co., due at end of year, \$5,171,166.70; interest accrued and paid during year, \$310,270. Bills payable: Central Union Gas Co., due at end of year, \$300,000; interest accrued during year, \$48,000; interest paid during year, \$72,197.26. Accounts payable: Central Union Gas Co., due at end of year, \$2,200,000; interest accrued during year, \$67,517.81; interest paid during year, \$108,624.86; Consolidated Gas Co., \$44,449.59; Northern Union Gas Co., owing, \$155.76; repaid during year, \$100,000; interest accrued during year, \$5,329.02; interest paid during year, \$5,441.09; N. Y. Mutual Gas Light Co., \$361.71; N. Y. Edison Co., \$183.39; Astoria Light, Heat and Power Co., \$39,228.01 (included interest, \$25,855.84); Standard Gas Light Co., \$3,641.12; N. Y. and Queens Electric Light & Power Co., \$516.51; National Coke and Coal Co., \$889.67; total, \$3,260,492.46.

Consumers' Deposits.— At beginning of year, \$319,079.19; added during year, \$33,380; refunded during year, \$38,233.28; balance at end of year, \$314,225.91; interest accrued and paid during year, \$20,000.04. (For number of deposits, see Table XL.)

Miscellaneous Accounts Payable.— Due consumers on account of 20¢ repayments, \$90,028.52; oil bills, \$262,096.86; coal bills, \$38,799.31; sundry miscellaneous accounts, \$63,370.95; total, \$444,295.64.

Other Unfunded Debt.— Water accrued, \$3,472.04; general suspense items applicable to year 1919, bills for which are not yet in hand, \$10,952.15; total, \$14,424.19.

¹⁵ The cash actually realized on bonds is unknown. The stocks and bonds of this company were issued in exchange for the capital stock, securities, and properties of pre-existing corporations, including any cash on hand.

¹⁶ [Improperly includes \$1,067 bond scrip in hands of respondent's treasurer.]

¹⁷ [\$100 preferred stock scrip and \$227.90 common stock scrip, in hands of respondent's treasurer, are improperly included in stocks outstanding.]

New Amsterdam Gas Company

Reserve

	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Renewals and replacements—plant withdrawn from service ²¹	\$213,436 72	\$110,502 29	\$32,415 16	\$291,523 85
Contingency ²²	3,447,162 48			3,447,162 48
Fire insurance participation.....	149,387 36	9,042 57		158,429 93

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price ²³	Net amount for year	Increase or (D) decrease
Operating revenues—sales of gas:				
Lighting municipal buildings..	39,017.7	\$0.75	\$29,263 24	D \$1,259 83
Prepaid gas	459,687.3	.80	368,555 84	16,497 26
Commercial metered lighting ²⁴	3,184,704.7	.80	2,546,324 76	46,259 39
Total sales	3,683,409.7		\$3,941,153 94	\$61,496 82

Miscellaneous revenues: Rent of gas appliances, \$150,823.43; gas merchandise and jobbing revenue, \$50,627.19; commissions on others' gas, \$121,814.59; joint facilities and arrangements, \$361,234.58; other miscel- laneous gas revenue, \$6,501.23.....			1,191,001 02	126,261 04
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--	--------------	------------

Total operating revenue.....	\$4,132,154 96	\$186,757 86
------------------------------	----------------	--------------

	Cents per M cu.ft. ²⁵		
Operating expenses:			
Gas making labor.....	3.37	\$309,829 58	\$41,254 59
Boiler fuel	5.20	323,411 96	D 35,277 87
Generator fuel	11.93	743,706 28	88,237 14
Gas oil	27.53	1,716,279 77	107,489 68
Other supplies and expenses.....	1.23	77,241 42	11,371 88
Repairs at works.....	2.92	181,556 55	61,000 64

Total works expense.....	53.18	\$3,251,022 56	\$274,066 56
Less residuals produced—Cr.....	3.66	228,043 61	D 124,454 28

Net cost of gas in holder.....	48.52	\$3,022,978 95	²⁶ \$398,520 84
Gas made for associated companies.....	47.70	Cr1,017,292 95	D 18,999 40
Gas received from associated companies..			D 62,338 99

Total production expenses.....	54.45	\$2,005,686 00	\$317,182 45
Transmission and distribution.....	13.10	482,464 95	85,801 49
Commercial administration	5.89	216,993 90	16,532 56
Promotion of business.....	1.30	47,952 08	1,795 03
General (excluding depreciation).....	4.86	178,783 93	D 20,745 96

Total of foregoing.....	79.60	\$2,331,870 86	\$400,565 57
-------------------------	-------	----------------	--------------

²¹ See *Depreciation*, page 325.

²² Consists of fixed capital withdrawn, \$23,627.91; materials and supplies, \$7,544.54; sundry creditors, \$1,242.71.

²³ Includes 16 M cu.ft. at 80¢ (\$12.80) for private street lamps.

²⁴ The ratios for net cost of gas in holder and preceding items are based on 6,230,168 M cu.ft. of gas made; those for total production expenses and following items on 3,683,409.7 M cu.ft. of gas sold.

²⁵ [Constituent items shown above were compiled by the Bureau of Statistics and Accounts.]

²⁶ Gross rates do not take account of discounts or rebates allowed.

New Amsterdam Gas Company

INCOME STATEMENT — *Concluded*

Operating expenses — <i>Concluded</i> :	Cents per M cu.ft.	Net amount for year	Increase or (D) decrease
Renewals and replacements — plant with- drawn from service ²²	3.00	\$110,502 29	\$2,189 29
Total (including amortization) ²²	82.00	\$3,042,373 15	\$402,754 96
Uncollectible operating revenue.....	0.39	14,357 88	D 9,190 27
Tax accruals	12.69	467,199 63	D ²³ 21,813 50
Joint facility rents.....	0.85	²⁴ 31,397 48	1,690 83
Miscellaneous rents	0.08	1,800 00	D 600 00
Total of expenses, taxes, etc.....	96.56	\$3,556,528 14	\$372,842 02
Operating income applicable to corporate property....		\$575,626 82	D \$196,064 26
Non-operating revenue: Rent from N. Y. Edison Co., for unimproved real estate, \$88,178.69; interest on investments, \$33,533.90; on bank balances, \$4,640.58; on Liberty bonds for employees, \$413.77; on miscellaneous loans and accounts, \$139.56; <i>less</i> , \$24,824, taxes.....		92,062 40	689 02
Gross corporate income.....		\$667,709 22	D \$186,396 14
Deductions from gross income: Interest on funded debt, \$956,750; interest on taxes, \$48,968.64; on matured funded debt, \$2,510; on consumers' deposits, \$30,000.44; on obligations to assoc'd co's, \$451,113.83; income tax on bond interest, \$6,859.75.....		1,487,202 66	²⁵ 73,221 25
Net corporate income.....	<i>Loss</i>	\$319,493 44	D \$358,616 39
CORPORATE DEFICIT			Amount
Deficit, December 31, 1918.....			\$4,296,203 03
Loss for year transferred from income account.....			819,493 44
Bad debts written off.....			5,986 68
Total			\$5,220,682 14
Amount of corporate real property tax, written off by Supreme Court order, on assessments for year 1915....		\$24,777 50	
Interest accrued on assessments written off.....		5,930 61	
Received on Pennsylvania coal tax 1915, declared uncon- stitutional: From Lehigh & Wilkes-Barre Coal Co., \$1,082.00; from Williams & Peters, \$2,499.90.....		3,582 59	
Total credits			\$4,800 70
Deficit, December 31, 1919.....			\$5,196,381 44
²² [The company makes no charge to the operating expense account "General amortization." Instead it has included in operating expenses an unauthorized account, "Renewals and replacements — plant withdrawn from service" for which concurrent credit is made to "Renewals and replacements — plant withdrawn from service" reserve. See <i>Depreciation</i> , page 825.]			
²³ Federal income tax for 1918 on bond interest assumed, \$6,446.10, was erroneously included by respondent in operating expenses and is here re-classified as a deduction from gross income in accordance with the treatment of a similar item in 1918.			
²⁴ Credited to Standard Gas Light and Consolidated Gas for use of distributing system, \$5,733.10 and \$25,664.38, respectively.			

New Amsterdam Gas Company

Intercompany Purchases, Sales, Rents, Etc.²⁰

		DISTRIBUTION	
	Total compensation	Credited to expense	Credited to revenue
<i>For gas supplied to —</i>			
Central Union Gas (1,722,805,300 cu.ft.)			
Labor and materials plus 10% commission.	\$905,823 23	\$823,475 06	\$82,347 57
Cents per M.....	(53.58)	(47.30)	(4.78)
Consolidated Gas (309,653,900 cu.ft.)			
Labor and materials plus 10% commission.	160,778 18	146,161 98	14,616 20
Cents per M.....	(51.92)	(47.20)	(4.72)
Standard Gas Light (100,377,400 cu.ft.)			
Labor and materials plus 10% commission.	52,420 88	47,655 31	4,765 53
Cents per M.....	(52.28)	(47.53)	(4.75)
Astoria Light, Heat & Power			
Enriching gas ²¹	20,085 30		20,085 30
Total	<u>\$1,139,107 54</u>	<u>\$1,017,292 95</u>	<u>\$121,814 59</u>
<i>For joint facilities supplied to —</i>			
Central Union Gas			
Carrying charges on mfg. plant.....	\$249,223 05		\$249,223 05
Use of tunnels and mains.....	148,525 24		148,525 24
Astoria Light, Heat & Power			
Use of tunnels and mains.....	463,486 19		463,486 19
Total	<u>\$861,234 58</u>		<u>\$861,234 58</u>
<i>For distributing system of —</i>			
		Rent Charges	
Consolidated Gas	\$25,664 38	\$25,664 38	
Standard Gas Light.....	5,733 10	5,733 10	
Total expenditures	<u>\$31,397 48</u>	<u>\$31,397 48</u>	

Merchandise and Jobbing Revenue.—Receipts from sale of merchandise and from jobbing, \$154,817.05; less cost of materials sold, \$100,296.19; gross profit, \$54,520.86; credited to expense account, work on consumers' premises, \$3,893.67; profit, credited to revenue, \$50,627.19.

Sale of Residuals and Byproducts.—See Table XI.

Operating Expenses.—See Table XXXIII.

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see note introducing these abstracts. Under date of March 5, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization of capital" of 18.75¢ per M cu.ft. of gas sold (less the cost of actual repairs). The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, it has included in operating expenses, without authority from the Commission, the item "Renewals and replacements—plant withdrawn from service," charging thereto in 1919 3¢ per M cu.ft. of gas sold. This year the company did not make the usual appropriation to "Contingency" reserve.

²⁰ [See Addendum of abstract of Consolidated Gas for further details of Joint facility charges.]

²¹ Gas enriched 1,940,310,300 cu.ft.: oil used, 3,506,194 gals.; amount credited to water-gas oil, \$231,086.74; value of tar (\$29,763.70) and drip oil (\$419.06) produced from oil used, \$30,172.75 (not credited to respondent's Residuals produced.) Of the amount credited to water-gas oil less the value of the residuals produced, 10% is credited to commissions on others' gas.

New Amsterdam Gas Company

Taxes

	Leased and charged to income	Amount paid	Due and unpaid
Real estate	\$102,628 33	\$102,628 33	.....
Corporate real property ²²	218,524 50	126,309 89	\$496,662 24
Special franchise ²³	70,624 30	70,624 80	256,532 42
Gross receipts—municipal.....	21,521 99	21,521 99	.....
Gross earnings—state.....	20,248 51	20,371 97	.....
Federal capital stock.....	33,552 00	33,007 50	.....
Taxes on lands (non operating income).....	24,624 00	²⁴ 24,624 00	.....
Total	\$492,023 63	²⁵ \$396,297 98	²⁶ \$753,194 66

Rent Charges.—First floor 173 Hunter avenue, Long Island City, \$1,200.

MISCELLANEOUS INFORMATION

Works and Holders.—See Tables II–IV.

Mains.—Length at end of year, 1,808,312 feet (342.48 miles). (See Table V.)

Services.—Number available at end of year, 31,286. (See Table VI.)

Meters.—At end of year, owned, 115,471; in use by consumers, 100,258. (See Table VII.)

Gas Made, Bought, and Sold (cu.ft.).—On hand at beginning of year, 13,525,000; made during year, 6,230,168,000; total available, 6,243,693,000; supplied to gas companies under agency agreement, 2,132,736,500; sold to public, 3,683,400,700; used by respondent, 12,739,200; on hand at end of year, 14,668,000; unaccounted for, 400,141,600. (See Tables VIII–XIII.)

Materials and Residuals.—Gas oil was delivered during year under terms of a contract made by the Consolidated Gas Co. Under its terms there were delivered during year, 29,738,331 gallons at an average cost of 6.50¢ per gallon. For details of materials consumed, see Table XI.

Accidents.—See Tables XXVII and XXVIII.

Employees and Wages.—See Tables XXX and XXXI.

Officers.—President, George W. Doane; Vice-President, George H. Church; Secretary and Treasurer, M. M. Graham.

Directors.—J. C. Tomlinson, G. H. Church, W. A. Simonson, E. S. Marston, G. W. Doane, J. C. Brady, G. B. Cortelyou, Edgar Palmer, John A. Garver.

Main Business Office.—130 E. 15th street, New York City.

Report verified by M. M. Graham, Treasurer, March 12, 1920.

ADDENDUM

EAST RIVER GAS COMPANY OF LONG ISLAND CITY ²⁷

Incorporated May 3, 1890. The company has the right to operate in the boroughs of Manhattan and The Bronx, and also in the first ward, Borough of Queens. [Stock control was acquired by the New Amsterdam Gas Co. on March 4, 1906.] ²⁸

²² [From information furnished by the City Department of Taxes and Assessments, it appears that the respondent's liability on account of the tax on mains, pipes, and connections is considerably overstated. It is the practice of the company to charge against income the total levy for this tax as well as the maximum interest penalty (7% per annum), although a considerable part of the "Tunnel, mains, pipe, etc." tax is alternative to the special franchise tax and will never have to be paid. When settlement with the City is made in respect of the Special franchise tax, the amount of the accumulated overcharges to income is credited to surplus. See Corporate Surplus in 1915 and this abstract for settlement made in 1915 and 1919.]

²³ After deducting \$21,521.99 in accordance with section 48 of the Tax Law from the year's gross levy.

²⁴ Tax on unimproved real estate; New York Edison Co., lessee.

²⁵ Exclusive of \$146,134.04, accrued interest.

²⁶ In addition, there was paid \$8,446.10 tax on bond interest assumed by respondent and erroneously credited to the tax liability account in 1918.

²⁷ In regard to the relationship between this company and the New Amsterdam Gas Co., see Commission's 1917 Report; and see also the proceedings in Case No. 1067.

²⁸ [From the company's 1915 Report.]

New Amsterdam Gas Company

EAST RIVER GAS COMPANY OF LONG ISLAND CITY—*Concluded**Balance Sheet.*—"Included in report of New Amsterdam Gas Co."*Paid Capital.*—"Included in report of New Amsterdam Gas Co."*Securities.*—"Included in report of New Amsterdam Gas Co."*Income Account for Year.*—"Included in report of New Amsterdam Gas Co."*Gas Plant and Equipment.*—"Included in report of New Amsterdam Gas Co."*Officers.*—Vice-President, George W. Doane; Secretary and Treasurer, M. M. Graham.*Directors.*—Geo. W. Doane, George H. Church, E. S. Marston, H. B. McLean, W. C. Morris, Edgar Palmer, N. K. Brady, Geo. B. Cortelyou, J. A. Garver.*Main Business Office.*—20 Webster avenue, Long Island City.

Report verified by G. W. Doane, Vice-President, August 4, 1920.

THE NEWTOWN GAS COMPANY

Incorporated April 6, 1891. The company supplies water gas to ward 2, Borough of Queens, City of New York (the former town of Newtown). It has no manufacturing plant and purchases its gas from The Brooklyn Union Gas Co.

The entire capital stock of the company is owned by The Brooklyn Union Gas Co.

Important Changes during the Year.—Sold \$5,000 corporate stock of the City of New York, 4%, at 93½. Purchased \$5,000 U. S. Government 3rd Liberty loan bonds, 4½%, at 96.20; \$165,000 2nd Liberty loan bonds, 4½%, at par.

The rate paid to The Brooklyn Union Gas Co. for gas purchased was changed from 50¢ per M cu.ft. to 65¢ per M cu.ft., effective January 1, 1919. The Public Service Commission was notified of this change on January 24, 1919. The interest rate paid on the open account with The Brooklyn Union Gas Co. was changed from 3% to 6% per annum, effective January 1, 1919.

An agreement was entered into by which The Brooklyn Union Gas Co. pays to the respondent \$72,000 per annum for use of part of its holder capacity and transmission system.

In accordance with a Supreme Court order dated June 30, 1919, and a resolution of the board of directors made June 26, 1919, there was filed with the Supreme Court a joint and several bond, in which the respondent joined with The Brooklyn Union Gas Co., in a penal sum equal to the fund withdrawn from the Bank of Long Island.

No additional powers or franchises were acquired.

BALANCE SHEET¹

December 31, 1918	ASSETS SIDE	December 31, 1919	Increase or (D) decrease
\$43,402 74	Cash	\$46,849 09	\$3,446 35
1,430 96	Accounts receivable from City of New York (for gas)	1,963 14	532 18
64,115 32	Consumers' accounts receivable.....	48,044 35	D 16,070 97
4,097 37	Other accounts receivable.....	10,644 68	6,547 31
33 33	Interest and dividends receivable.....	938 55	905 23
370,552 47	Special deposits	5,538 13	D 364,964 34
2,964 46	Prepayments	2,056 86	D 897 59

¹ This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of the cost of perishable property (see *Depreciation*); but it reports on the liabilities side of the balance sheet the reserves "Accrued amortization of capital" and "Contingencies" that contain accumulations made through the prescribed account in former years. As no segregation is made of such accumulations the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

The Newtown Gas Company

BALANCE SHEET — *Concluded*

December 31, 1918		ASSETS SIDE — <i>Concluded</i>	December 31, 1919	Increase or (D) decrease
\$34,244 44		Materials and supplies.....	\$30,865 81	D \$3,378 53
		Miscellaneous investments — U. S. Liberty bonds	165,000 00	165,000 00
668,394 26		"Fixed Capital, Dec. 31, 1908".....	644,188 23	D 24,206 03
1,722,235 94		Fixed capital installed since 1908.....	1,778,768 48	56,532 54
2,390,630 20		Total book cost.....	2,422,956 71	32,326 51
462,731 56		Accrued amortization of capital — Cr.....	495,632 67	32,901 11
1,907,898 64		Fixed capital — net.....	1,927,324 04	19,425 40
\$2,423,729 71		Total	\$2,423,384 75	D \$189,344 96
LIABILITIES SIDE				
\$78,470 84		Taxes accrued	\$107,430 16	\$28,959 32
81,866 05		Consumers' deposits	90,592 06	8,726 01
1,076,306 58		Accounts payable to assoc'd co's.....	842,215 92	D 234,090 66
4,686 08		Miscellaneous accounts payable.....	2,751 03	D 1,934 05
14,046 90		Interest accrued on unfunded debt.....	21,921 43	7,874 53
2,029 96		Other unfunded debt.....	2,535 93	505 97
32,769 58		Casualties and insurance reserve.....	41,833 80	8,563 22
391,752 12		Commercial metered lighting and prepaid gas — in suspense	462,328 01	70,575 89
60,000 00		Common stock	60,000 00	
686,802 60		Corporate surplus	607,786 81	D 79,015 79
\$2,423,729 71		Total	\$2,238,384 75	D \$189,344 96

Contingent Liabilities.— "Amount of bond in which The Newtown Gas Co. joins with The Brooklyn Union Gas Co. in a penal sum equal to the amount of money, U. S. Liberty bonds and interest, withdrawn from the Bank of Long Island in accordance with the Supreme Court order dated June 30, 1919 interest at six (6%) per cent; bond, \$306,864.56; interest, \$13,567.96."

Valuation of Property for Purposes of Taxation.— See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."— Credits during year on account of withdrawals and retirements: Mains, \$2,799.64; services, \$147; meters, \$1,224.05; lamp posts, \$30,035.34; total, \$24,206.03. [Balances in the several subaccounts were shown in the 1917 Abstract.]

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjust- ments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land occupied by outside holder stations	\$12,994 00			\$50,312 32
Other land				110 00
General structures	18 20			37,276 16
General equipment	157 85		\$53 50	9,449 19
Works and station structures....				56,049 60
Holders	4,657 02			625,065 68
Furnaces, boilers, and accessories.				8,506 45
Steam engines				112 17
Gas engines				32,334 82
Accessory equipment at works..				60,678 30

The Newtown Gas Company

Fixed Capital Installed since December 31, 1908 — Concluded

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Trunk lines and mains.....	\$18,955 04		\$349 87	\$800,138 63
Gas services	9,190 49		118 00	99,066 32
Gas meters	8,940 79		487 75	183,616 98
Gas tools and implements.....	164 60		276 99	1,706 15
Engineering and superintendence.....				696 25
Taxes during construction.....				6,763 47
Miscellaneous construction expenditures	1,745 66			6,290 05
Total	\$57,923 65		\$1,201 11	\$1,778,768 48

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	Amount of recoveries	Amount charged to accrued amortization of capital
Street mains (ft).....	2,569	\$3,149 51	\$1,857 26		\$1,892 25
Gas services	23	265 00			265 00
Gas meters	295	1,711 80	15 00	\$1,060 78	646 02
Lamp posts	—	20,035 34			
Typewriter	1	58 50	12 50		46 00
Pipe cutting machine...	1	276 99	25 00		251 99
Total	—	\$25,497 14	\$1,308 76	\$1,060 78	\$3,101 26

Special Deposits.— U. S. Government 3rd Liberty bonds deposited with State Industrial Commission, par value, \$5,000; money cost and amount at which carried on books, \$4,810; deposited with bid for municipal street lighting, \$28.13; with City of New York to cover cost of paving, \$750; total, \$6,588.13.

Prepayments.— Taxes, \$667.50; Insurance, \$1,389.36; total, \$2,056.86.

Materials and Supplies.— Gas ranges, \$6,844.11; gas lamps, \$50.65; other, \$23,771.15; total, \$30,665.91.

Miscellaneous Investments.— Held free: U. S. Liberty bonds, 4½'s, 10-25 yrs., par value, money cost, and amount at which carried on books, \$165,000; income accrued during year, \$3,351.57.

Capital Stock.— Authorized, issued, and outstanding, 600 shares of common stock, par value \$80,000; cash value of property acquired, \$80,000; dividends declared, none.

Accounts Owed to Associated Companies.— The Brooklyn Union Gas Co., advanced during year, \$890,568.35; repaid during year, \$1,114,678.85; balance at end of year, \$842,180.56; interest accrued and paid during year, \$80,045.14. The Jamaica Gas Light Co., advanced during year, \$283.02; repaid during year, \$247.66; balance at end of year, \$35.36. The Flatbush Gas Co., owing at beginning of year and repaid during year, \$15.52; balance at end of year, none; total, \$842,215.92.

Consumers' Deposits.— At beginning of year, \$31,866.06; added during year, \$28,507; balance at end of year, \$90,592.66; interest accrued during year, \$5,126.43; interest paid during year, \$2,965.48. (For number of deposits, see Table XL)

* Charged to surplus, as respondent had no lamp posts according to physical inventory of the Commission.

The Newtown Gas Company

	Reserves			Credit balance Dec. 31, 1919
	Credit balance Dec. 31, 1918	Credits during year	Debits during year	
Accrued amortization of capital ² ..	\$40,061 08	\$16,192 37	\$3,101 26	\$53,142 19
Contingencies ³	442,680 48			442,680 48
Casualties and insurance.....	32,769 58	10,000 00	1,436 78	41,332 80
Commercial metered lighting and prepaid gas — in suspense ⁴	391,762 12	\$ 70,575 89		462,328 01

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues — sales of gas:				
Lighting municipal buildings....	3,072.70	\$0.75	\$2,304 54	D \$338 56
Prepaid gas	14,486.35	* 1.00	* 13,626 53	137 80
Commercial metered lighting....	1,061,932 80	* 1.00	* 1,001,520 79	74,048 15
Total sales	1,079,491.85		\$1,017,451 86	\$73,247 39
Miscellaneous revenues:				
Rent of gas appliances, \$2,473.24; gas merchandise and jobbing revenue, \$28,621.43; joint facilities and arrange- ments, \$42,000.....			73,094 67	51,583 17
Total operating revenue.....			\$1,090,546 53	¹¹ \$124,830 56

	Cents per M cu. ft. sold ⁵		
Operating expenses:			
Repairs at works	0.42	\$4,512 49	D \$2,701 80
Gas storage	1.48	15,973 72	D 1,908 59
Total works expense.....	1.90	\$20,486 21	D \$4,606 39
Gas purchased, ⁶ 1,175,456.793 M cu.ft., at 65 cents	70.78	764,046 92	159,118 52
Total production expense.....	72.68	\$784,533 13	\$154,513 13
Transmission and distribution.....	10.23	110,464 76	D 817 35
Municipal street lighting.....	0.01	58 00	D 145 82
Commercial administration	7.63	82,368 46	15,092 60
Promotion of business.....	0.76	8,210 90	1,686 36
General (excluding depreciation).....	1.13	12,211 13	D 30,216 67
Total of foregoing.....	92.44	\$997,846 38	\$140,112 25
General amortization ¹⁰ (reserved).....	1.50	16,192 37	D 479 17
Total (including amortization).....	93.94	\$1,014,038 75	\$139,633 08

² See note 1, page 827, and *Depreciation*, page 831.

³ By an order dated April 17, 1919, and effective May 1, 1919, the Commission suspended its order of May 25, 1916, in which 85¢ was fixed as the price for gas in the Second ward, Queens. The lawful rate May — December was therefore \$1, and the amount received in 1919 represents the difference between the rate collected, \$1, and the legal rate, 95¢, for the months January — April.

⁴ Includes \$9,415.28, interest on deposit, and \$61,160.61, the charge on 407,737,430 cu.ft. at 15¢ per M cu.ft. from January 1, 1919, to May 1, 1919.

⁵ See note 4.

⁶ Receipts from sale of merchandise and from jobbing, \$89,503.06; less cost of materials sold, \$80,861.63.

⁷ Based on 1,079,491.85 M cu.ft. of gas sold.

⁸ Gas furnished by Brooklyn Union Gas Co., 1,175,456.793 cu.ft. at 65¢ per M cu.ft.; total \$764,046.92; point of delivery, gas mains of respondent; point of measurement, consumers' meters.

⁹ See *Depreciation*, page 831.

¹¹ [This figure and preceding figures were computed by the Bureau of Statistics and Accounts.]

The Newtown Gas Company

INCOME STATEMENT—*Concluded*

	Cents per M cu. ft. sold	Net amount for year	Increase or (D) decrease
Uncollectible operating revenue.....	0.15	\$1,635 31	D \$367 87
Tax accruals	6.27	67,661 79	D 1,973 20
Total of expenses, taxes, etc.....	100.36	\$1,083,335 85	\$137,291 91
Operating income applicable to corporate property.....		\$7,210 68	D \$12,461 35
Non-operating income: Interest on bank balances, \$1,043.75; on U. S. Liberty bonds, \$3,558.76; on other bonds, \$3.90.		4,606 41	3,443 36
Gross corporate income.....		\$11,817 09	D \$9,017 99
Deductions from gross income: Interest on consumers' deposits, \$5,126.43; on obligations to associated com- panies, \$80,046.14; on special franchise taxes unpaid, 1917, \$2,473.93; 1918, \$2,262.15; 1919, \$1,007.50.....		70,905 15	29,660 71
Net corporate income	Loss	\$59,088 06	D \$38,678 70
CORPORATE SURPLUS			
Surplus, December 31, 1918.....			\$696,802 60
Bad debts collected.....			25 50
Amount overestimated for federal income tax 1918.....			555 16
Total			\$687,383 25
Reward for finding false connections.....		\$30 00	
Bad debts written off.....		124 29	
Loss on sale of corporate stock, City of New York.....		318 75	
Balance of account "Fixed Capital, Dec. 31, 1908," lamp posts written off.....		20,035 34	
Loss for the year transferred from income account.....		59,088 06	
Total deductions			79,596 44
Surplus, December 31, 1919.....			\$607,786 81

Gas Appliances.—Bought from the Brooklyn Union Gas Co., \$48,899.14.

Joint Facilities and Arrangements.—Charged to Brooklyn Union Gas Co. for use of holder capacity and transmission mains, \$72,000—8% of its investment of \$528,000, or \$42,000, and \$30,000 additional for gas storage, repairs, taxes and insurance.

Operating Expenses.—For details, see Table XXXIII.

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see the note introducing these abstracts. Under date of April 5, 1906, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—gas" and concurrent credit to "Accrued amortization of capital" of 13¢ per M cu.ft. of gas sold [*less* cost of actual repairs]. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, the bulk of the amount accumulated in the prescribed reserve is now held in an unauthorized "Contingencies" reserve, and the company charges "General amortization," and concurrently credits "Accrued amortization of capital," with 1.5¢ per M cu.ft. of gas sold "for the amortization of capital invested in plant withdrawn from service."

The Newtown Gas Company

CLASS OF TAX	Taxes		
	Levied and charged to income	Amount paid	Due and unpaid
Lands	\$937 23	\$937 33	.....
Improvements on lands.....	24,612 45	24,612 45	.....
Special franchise	34,335 92	.....	¹² \$101,851 32
Gross earnings—state	5,568 84	4,955 44	.....
Federal income .....	.....	¹³ 5,444 85	.....
Federal capital stock and special excise.....	1,617 25	1,967 50	.....
Personal property	599 00	599 00	.....
Total	\$67,061 79	\$38,527 57	\$101,851 32

MISCELLANEOUS INFORMATION

Works and Holders.— See Tables II–IV.

Mains.— Length at end of year, 1,092,766 feet (206.96 miles). (See Table V.)

Services.— Number available at end of year, 20,244. (See Table VI.)

Meters.— At end of year, owned, 51,827; in service, 50,357. (See Table VII.)

Gas Bought and Sold (cu.ft.).— Purchased during year, 1,175,456,793; sold to public, 1,079,491,850; used by respondent, 1,928,400; unaccounted for, 94,084,543. (See Tables XII and XIII.)

Accidents.— See Tables XXVII and XXVIII.

Employees and Wages.— See Tables XXX and XXXI.

Officers.— President, E. R. Chapman; Vice-President, A. F. Staniford; Secretary, H. E. McGowan; Assistant Secretary, F. E. Wogan; Treasurer, H. Wellington; Assistant Treasurer and Assistant Auditor, T. P. Payne; Auditor, J. Glimmer; General Counsel, Cullen & Dykman; Claim Agent, G. M. Kirchmer; Manager, E. M. Smith; Engineer, J. H. Jourdan; Purchasing Agent, G. W. Gatehouse.

Directors.— E. R. Chapman, M. D. Chapman, A. F. Staniford, J. H. Jourdan, H. E. McGowan.

Main Business Office.— 176 Remsen street, Brooklyn, N. Y.

Report verified by A. F. Staniford, Vice-President, March 19, 1920.

NEW YORK AND QUEENS ELECTRIC LIGHT AND POWER COMPANY

Incorporated July 23, 1900. Stock control of the respondent is held by the Consolidated Gas Company of New York, which acquired, in 1913, 7,612 shares of the 12,500 shares of preferred stock, and 9,659 shares of the 12,500 shares of common stock outstanding. The Public Service Commission authorized the acquisition on May 20, 1913 (Case No. 1453). On December 31, 1919, the Consolidated Gas Company was the holder of record of 5,490 shares of preferred stock and 7,249 shares of common stock.¹

Important Changes during the Year.— U. S. Liberty bonds, originally held for account of employees, transferred to investment account as follows: 3rd, 4¼%. \$850; 4th, 4¾%, \$1,100. Paid instalment of \$75,000 on real estate mortgage, February 1, 1919. Lease of general office building at 444 Jackson avenue, Long Island City, expired September 30, 1919, and not renewed. Agreement, effective January 1, 1919, made with the United Electric Light and Power Co. of New York City for interchange of electric energy. For extensions to the plant and for other physical changes, see *Details of Expenditures for Property*. No new powers or franchises were acquired.

¹² Exclusive of accrued interest, \$10,183.59.

¹³ In addition, the company has charged the tax liability account and credited surplus for \$555.15 overestimated on 1918 accruals.

¹ [The Consolidated Gas Co. reports, in addition, ownership of 3,000 shares of preferred stock and 3,417 shares of common stock, representing certificates not in its own name.]

New York and Queens Electric Light and Power Company

BALANCE SHEET

December 31, 1918		December 31, 1919	Increase or (D) decrease
	ASSETS SIDE		
\$187,728 19	Cash	\$424,301 07	\$236,572 88
8,000 00	Bills receivable—time	8,000 00	
224,273 94	Accounts receivable from City of New York (for electricity)	185,948 08	D 38,325 91
215,338 81	Consumers' accounts receivable.....	244,913 51	29,574 70
3,464 53	Current accounts receivable from assoc'd companies	28,490 64	25,016 11
42,085 83	Other accounts receivable.....	34,155 95	D 7,929 88
15 71	Interest and dividends receivable.....	382 42	366 71
36,500 00	Liberty bonds for account of employees....	34,200 00	D 2,300 00
13,350 00	Special deposit with City of New York....	13,200 00	D 150 00
1,987 88	Prepayments	3,080 92	1,093 04
457,977 87	Materials and supplies.....	341,879 18	D 116,098 69
30,581 13	Investment securities	39,750 89	9,169 76
4,844,749 22	"Fixed Capital, December 31, 1908".....	4,808,433 98	D 36,315 24
4,820,938 29	Fixed capital installed since 1908.....	5,870,119 35	1,049,181 06
9,665,687 51	Total book cost.....	10,678,553 33	1,012,865 82
977,939 18	Accrued amortization of capital—Cr. ^a	1,030,356 24	52,417 06
8,687,748 33	Fixed capital—net.....	9,648,197 09	960,448 76
65,597 56	Construction work in progress.....	^a 51,934 54	D 13,663 02
27,140 28	Other suspense	26,472 06	D 1,668 23
<u>\$10,001,790 06</u>	Total	<u>\$11,083,896 29</u>	<u>\$1,082,106 23</u>
	LIABILITIES SIDE		
\$151,288 26	Taxes accrued	\$33,464 54	D \$67,823 72
110,370 69	Consumers' deposits	137,125 10	26,754 41
107,802 04	Accounts payable to assoc'd co's.....	275,028 46	167,226 42
133,838 20	Miscellaneous accounts payable.....	77,203 86	D 56,634 34
55,248 00	Interest accrued on funded debt.....	53,333 33	D 1,912 67
37,388 18	Interest accrued on unfunded debt.....	54,806 71	17,418 53
17,761 01	Employees' Liberty bond payments.....	24,291 45	6,530 44
14,123 61	Other unfunded debt.....	26,965 33	11,841 66
2,354,000 00	Mortgage bonds	2,350,000 00	
250,000 00	Miscellaneous funded debt.....	175,000 00	D 75,000 00
2,650,000 00	Construction advances owing to assoc'd co's	3,400,000 00	750,000 00
42,943 96	Optional reserves	39,951 51	D 2,992 45
1,250,000 00	Preferred stock	1,250,000 00	
1,250,000 00	Common stock	1,250,000 00	
1,581,028 05	Corporate surplus	1,887,726 00	306,697 95
<u>\$10,001,790 06</u>	Total	<u>\$11,083,896 29</u>	<u>\$1,082,106 23</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

^a This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of the cost of perishable property (see *Depreciation*, page 839); but it reports on the liabilities side of the balance sheet certain reserves (Renewals and replacements; Contingency reserve) that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

^b Pole lines, circuits, and services, \$29,071.82; rearrangement of feeders, Maspeth and Long Island City district, \$17,942.01; installation of cut-outs and meters in general office building, \$1,498.09; reconstruction at Astoria generating station, \$2,616.14; construction at Flushing substation, \$806.48; total, \$51,934.54.

New York and Queens Electric Light and Power Company

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credits during year on account of withdrawals and retirements: Miscellaneous construction, \$23,438.85; pole line and circuits, \$10,596.26; installations, \$28.35; transformers, \$2,032.02; meters, \$11.30; office equipment, \$208.46; total \$36,315.24. (Balances in the several subaccounts were shown in the 1917 Abstracts.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land occupied by generating stations	\$27 00			\$12,126 50
Land occupied by outside substations	1,072 98	Cr. ^a \$11,257 05		54,087 27
Other land	14,076 18	Dr. ^a 11,257 05		319,155 94
General structures	72,741 15		\$1,568 40	608,786 16
General equipment	47,657 28		17,034 76	182,647 62
Power plant buildings.....				1,000 00
Furnaces, boilers, and accessories	8 93			12,407 52
Steam engines				7,753 17
Accessory electric power equipment	4,080 51			78,227 05
Miscellaneous power plant equipment				2,282 73
Substation buildings	36,726 30			299,345 04
Substation equipment	221,859 21		34,074 01	787,374 53
Poles and fixtures	28,223 81		72 00	390,854 32
Underground conduits	146,995 01			383,102 12
Transmission system	125,846 40	Cr. ^b 10,000 00	5,200 63	267,974 54
Distribution system:				
Overhead	81,104 28			452,378 83
Underground	26,395 03			114,061 67
Line transformers and devices...	77,782 29	Dr. 1,198 96	4,071 64	530,352 27
Electric services	161,965 78			615,125 72
Electric meters	53,018 68	Dr. 4,463 71	131 43	270,375 07
Electric meter installation.....	4,031 51			19,671 77
Municipal street lighting system.	18,835 74		2,535 01	396,300 12
Glow lamps				674 24
Electric tools and implements...	485 00			3,950 74
Electric laboratory equipment...	1,173 12		31 96	8,215 24
Other tangible electric capital..	1 08	Cr. 5,662 67	179 32	23,337 25
Taxes during construction				68 78
Interest during construction.....				13,362 56
Miscellaneous construction expenditures				3,070 53
Total	\$1,124,080 22	Cr. \$10,000 00	\$64,899 16	\$5,870,119 35

Details of Expenditures for Property

Addition of 5th floor and alterations of new office building at Bridge Plaza North	\$72,736 31
Installation of 1 125-hp. synchronous motor and 2 50-k.v.a. transformers at Astoria plant, Long Island City.....	3,427 99

^a Correcting classification of previous report.

^b Contribution by Atlantic Hygienic Ice Company on account of construction of transmission line from respondent's Jamaica substation to the ice company's Jamaica avenue plant.

New York and Queens Electric Light and Power Company

Details of Expenditures for Property — Concluded

At Hamilton substation: 5,000-k.v.a. condenser with necessary switching equipment	\$30,085 34
15,000-volt bus and oil switch structure, partly installed.....	6,545 44
3 phase 2,000/4,000-volt feeders; installation of electric equipment in progress	3,250 75
Westinghouse relays with current transformers.....	2,615 93
3-phase 4,000-volt feeder panels complete.....	9,606 14
At Flushing substation: installation of electric equipment, incomplete	113,054 08
At Maspeth substation: installation of Westinghouse relays with current transformers, incomplete.....	4,380 26
Installation of switch-boards, transformers, etc., complete.....	43,106 26
Erection of substation and storehouse building at e. s. of Lawrence street, about 490 ft. off Broadway, completed.....	26,721 54
At Jamaica substation: installation of Westinghouse relays, including current transformers, completed.....	6,253 23
Construction of subway: from Hamilton street substation to Mount street, Long Island City, completed.....	93,237 11
Astoria to Flushing subway, completed.....	15,202 14
Hamilton street to Wilbur avenue, Long Island City, completed.....	23,457 38
Orton street, Meadow street, and Queens Place, Long Island City, incomplete	11,023 83
Installation of transmission cable: from Jamaica substation to Atlantic Hygienic Ice Co. plant, Jamaica avenue, completed.....	36,592 87
From Flushing bridge to Flushing substation, incomplete.....	12,365 35
Underground cable from Astoria to Flushing, completed.....	64,866 14
Underground cable from Queensboro bridge to Hamilton street substation, completed	8,415 43
Miscellaneous items, the details of which are not shown.....	527,189 72
Total	\$1,124,060 22

Land Acquired during the Year and Devoted to Electric Operations.—Cost of drawing deed to property, vol. 7, block 111, lot 2, ward 1, paid, \$5; purchase of five lots on Hancock street near Hamilton street, ward 1, vol. 8, block 164, lots 63, 64, 65, 66, 67, \$13,389; sewer assessment, Van Wyck avenue from Atlantic to Silkworth, etc., ward 4, block 1020, lot 1, \$1,072.98; assessment for acquiring title to East River park, ward 1, block 193, lot 1, \$27; assessment for acquiring title to Sutphin road, ward 4, block 1006 A, lot 91, \$97.18; expense tax lien foreclosing on property, ward 1, vol. 7, block 111, lot 2, purchased 1918, paid, \$75.

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of property retired	Amount of salvage charged to material	Amount charged to renewals and replacements — plant withdrawn from service
General structures	—	\$1,583 40	.....	\$1,583 40
Office equipment	—	5,596 73	\$680 79	4,905 93
Stable equipment	6	11,656 50	685 00	10,971 50
Poles and fixtures.....	—	10,696 61	6,719 34	3,977 27
Transformers	173	6,069 36	68 61	5,990 75
Electric meters	11	142 73	93 06	49 67
Laboratory equipment	—	31 96	18 00	13 96
Substation equipment	—	5,575 43	.....	5,575 43
Substation equipment	—	22,238 85	1,012 69	21,226 16
Substation equipment	—	29,088 53	7,119 77	22,578 76
Lamp posts	3	179 32	179 32	.....
Service cut-outs	6	44 30	32 08	12 22

New York and Queens Electric Light and Power Company

Equipment Retired during the Year — Concluded

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of property retired	Amount of salvage charged to material	Amount charged to renewals and replacements—plant withdrawn from service
Municipal street lighting system.	74	\$2,535 01	.....	\$2,535 01
Transmission system .....	.....	5,200 63	\$2,972 65	2,227 98
Transformers in transit.....	118	1,481 31	.....	* 1,481 31
Total .....	.....	\$102,695 71	\$19,581 31	\$83,114 40

Miscellaneous Investments.— Held free: Fire insurance participation certificates, 8%, acquired from 1915 to 1919; par value and amount at which carried on books, \$28,600.89; income accrued and received during year, \$868.08; U. S. Liberty bonds, 1st, 4½%, acquired 1918, par value and amount at which carried on books, \$7,300; income accrued during year, \$310.24; U. S. Liberty bonds, 2nd, 4½%, acquired 1918, par value and amount at which carried on books, \$1,900; income accrued during year, \$80.76; U. S. Liberty bonds, 3rd, 4½%, acquired 1919, par value and amount at which carried on books, \$850; income accrued during year, \$21.70; U. S. Liberty bonds, 4th, 4½%, acquired 1919, par value and amount at which carried on books, \$1,100; income accrued during year, \$7.78.

Accounts Receivable from Associated Companies

N. Y. and Queens Gas Co....	\$81 78	Astoria Light, Heat & P. Co.	\$38 57
New Amsterdam Gas Co....	507 00	United Electric L. & P. Co.	27,833 62
East River Gas Co.....	19 68		
		Total	\$28,490 64

Special Deposits.— Guarantee of street lighting contract, with City of New York, \$12,300.

Prepayments.— Prepaid insurance, \$1,555.91; rents, \$1,000.01; dues Empire State Gas and Electric Association, \$536; total, \$3,090.92.

Materials and Supplies

Bituminous coal	\$394 23	Insulators	\$2,080 44
Anthracite coal	4,102 21	Copper wire and cables.....	117,663 68
Incandescent lamps, carbon.	1,281 62	Iron guy and suspension wire	432 70
Incandescent lamps, tungsten	28,267 21	Reels	6,526 00
Heaters, fans, etc.....	2,345 55	Pole line hardware.....	3,531 75
Poles	31,249 52	Auto stock	21,604 20
Crossarms	6,991 84	Miscellaneous	110,894 24
Pins	919 63		
Brackets	3,594 36	Total	\$341,879 13

Suspense.— Uncompleted work to be billed, \$8,762.10; work on joint pole lines subject to contract pending with New York Telephone Co., \$16,709.95; total, \$25,472.05.

Securities.— See Table XII; also 1917 Abstract.

Bills and Accounts Owed to Associated Companies.— Demand notes at 6 per cent due the Consolidated Gas Co., advanced during the year \$750,000; amount owing at

* As these transformers were never in service, the charge for their loss should have been made to surplus. Respondent states it will make the adjustment in its 1920 report.

New York and Queens Electric Light and Power Company

end of year, \$3,400,000; interest accrued during year, \$165,172.59; interest paid during year, \$147,756.15. Open accounts, amounts owing at end of year, New York Edison Co., \$18,501.53; United Electric Light and Power Co., \$256,528.93; total, \$3,675,028.46.

Consumers' Deposits.—At beginning of year, \$110,370.69; added during year, \$61,861.10; refunded by cash during year, \$35,106.69; balance at end of year, \$137,125.10; interest accrued during year, \$7,485.75; interest paid during year, \$3,783.78.

Miscellaneous Accounts Payable.—Advances by customers for services and extensions, \$29,478.40; sundry purchases of merchandise, \$47,725.46; total, \$77,203.86.

Other Unfunded Debt.—Wages accrued, \$12,980.96; water accrued, \$128.31; unvouchered expenses, \$10,230.52; accident settlement payable monthly, \$2,625.54; total, \$20,965.33.

	Reserves			
	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Renewals and replacements—plant withdrawn from service ¹	\$166,447 86	\$135,531 46	\$83,114 40	\$218,864 92
Contingencies ²	811,491 32	.....	.....	811,491 32
To cover anticipated deduction by City of New York for street lighting outages	2,954 45	(³)	(³)	2,742 24
Insurance participation reserve....	21,381 13	7,219 76	.....	28,600 89
Unexpended balance of payment by insurance company covering fire loss at Astoria, and held in reserve until repairs are made....	8,608 38	.....	.....	8,608 38

INCOME STATEMENT

	Kw.hrs. delivered	Rate or average price (cents)	Net amount for year	Increase or (D) decrease
Operating revenue—sales of electric current:				
Municipal street lighting—in- candescent	7,068,132	6.97	\$497,877 00	D \$3,263 47
Lighting municipal buildings..	262,976	8.68	23,833 99	2,910 51
Municipal heat and power.....	106,916	5.34	5,709 60	575 71
Commercial flat-rate lighting..	34,937	8.93	3,123 06	D 630 29
Commercial metered lighting...	13,218,360	9.74	1,287,654 75	390,927 17
Commercial metered power....	31,285,282	2.94	922,060 58	137,011 97
Railroad corporations	2,629,065	1.90	50,068 98	D 2,227 36
Total sales	54,606,268	5.11	\$2,739,336 96	\$526,304 24
Miscellaneous revenues: Rent of electric meters, \$250.84; rent of electric appliances, \$4,844; electric merchandise and jobbing, ¹⁰ \$20,372.38; other miscellaneous revenue, \$29,462.27			54,919 40	16,895 25
Total operating income.....			\$2,844,256 45	\$542,199 49
Operating expenses:		Cents per kw.hr. ¹¹		
Power plant labor.....		0.707	\$28,553 74	\$7,226 26
Fuel for power.....		1.096	44,308 61	12,970 86

¹ See *Depreciation*, page 839.

² Details not given.

³ After deducting \$39,332.06, discounts and other abatements.

¹⁰ Receipts from sale of merchandise and from jobbing, \$124,246.81, less cost of materials sold, \$108,874.43.

¹¹ The first five ratios based on 4,041,670 kw.hrs. generated, the following items on 54,606,268 kw.hrs. sold.

New York and Queens Electric Light and Power Company

INCOME STATEMENT — *Concluded*

	Cents per kw. hr.	Net amount for year	Increase or (D) decrease
Operating expenses — <i>Concluded</i>:			
Other supplies and expenses.....	0.068	\$3,554 13	D \$312 90
Repairs .....	.514	20,787 41	D 4,424 11
Total (generating) station expenses.....	2.406	\$37,208 89	¹² \$15,260 10
Add electric energy received from assoc'd co's at an average of.....	1.077	705,769 02	181,121 95
Total production expenses.....	1.471	\$302,972 91	\$196,382 05
Transmission .....	.179	97,549 22	27,096 69
Distribution .....	.601	328,432 19	106,541 63
Commercial utilization .....	.084	18,823 19	D 2,719 58
Municipal street lighting.....	.185	101,107 69	13,313 11
Commercial administration .....	.220	120,352 62	45,056 08
Promotion of business.....	.095	52,042 08	13,693 20
General expenses (excluding depreciation)...	.557	306,933 50	69,531 06
Total of foregoing.....	3.842	\$1,825,213 40	\$470,893 25
Renewals and replacements — plant with- drawn from service ¹³	0.247	134,849 91	23,764 54
Total (including amortization) ¹⁴	3.589	\$1,960,063 31	\$494,657 79
Uncollectible operating revenue.....	.013	6,966 54	1,539 02
Tax accruals .....	.391	213,229 29	D 37,644 16
Municipal rents and non-tax charges.....	.003	1,500 00	.....
Subway duct rents.....	.000	171 09	D 156 91
Miscellaneous rents .....	.019	10,399 47	D 2,522 18
Total of expenses, taxes, etc.....	4.015	\$2,192,319 70	\$455,873 58
Operating income applicable to corporate property.....		\$651,936 75	\$86,325 91
Non-operating income, interest.....		4,980 24	D 9,352 55
Gross corporate income.....		\$656,916 99	\$76,973 36
Deductions from gross income: Interest on funded debt, \$128,424.83; interest on consumers' deposits, \$7,485.75; bills payable, \$106.09; on unpaid taxes, City of New York, \$5,412.72; on obligations to associated companies, \$165,172.59; 2 per cent federal income tax on 1st con- solidated mortgage bonds, assumed unpaid by respond- ent, \$1,298.50		307,897 48	25,623 98
Net corporate income		\$349,019 51	\$51,349 38
CORPORATE SURPLUS			Amount
Surplus, December 31, 1918.....			\$1,581,083 05
Balance for year transferred from income.....			349,019 51
Collection of revenue, applicable to 1914.....			1,898 50
Adjustment from manufacturer of street lamps used in 1918.....			5,690 18
Interest received from City of New York in settlement of final account for years 1911-1914 inclusive.....			2,450 38
Total			\$1,940,085 58

¹² [The constituent items shown above have been computed by the Bureau of Statistics and Accounts.]

¹³ [The company makes no charge to the operating account General amortization. Instead it has included in operating expenses an unauthorized account, "Renewals and replacements — plant withdrawn from service," for which a concurrent credit is made to "Renewals and replacements — plant withdrawn from service" reserve. See *Depreciation*, page 839.]

New York and Queens Electric Light and Power Company

CORPORATE SURPLUS — <i>Concluded</i>		Amount
Dividends declared on preferred stock, 4% on \$1,250,000..	\$50,000 00	
Allowance adjustment final bills City of New York, 1911-1914	1,334 91	
Settlement of damages claimed for creosote dripping from crossarms, 1916	1,034 67	
Total deductions		\$52,369 58
Surplus, December 31, 1919.....		\$1,837,726 00

Municipal Street Lighting ¹⁴

INCANDESCENTS	Number of lamps	Price per year	Amount of revenue	Consumption (kw.hrs.)
60-c.p. fire alarm signal.....	46	\$27 50		
100-watt multiple	5	44 93		
100-c.p. G. F. overhead	14,537	23 93	\$357,165 57	5,194,076
100-c.p. G. F. overhead.....	179	Free		
100-c.p. G. F. underground.....	554	26 40		
100-c.p. G. F. underground.....	3	Free		
250-c.p. G. F. overhead.....	1	Free		
250-c.p. G. F. overhead.....	88	53 90	140,711 43	1,948,156
400-c.p. G. F. overhead.....	1,612	32 50		
400-c.p. G. F. overhead.....	5	32 50		
400-c.p. G. F. underground.....	95	38 00		
600-c.p. G. F. overhead.....	20	93 50		
600-c.p. G. F. overhead.....	1	Free		
600-c.p. G. F. underground.....	30	104 50		
600-c.p. G. F. underground.....	3	Free		
Total			\$497,877 00	187,142,232

Contracts and Sales According to Rate Classification.—"Wholesale light and power:" Number of contracts, 121; number of meters, 217; delivered, 2,043,612 kw.hrs.; gross price, \$134,351.74; net revenue, \$132,049.19. No record of other contracts.

Intercompany Purchases and Sales

	Quantity (kw.hrs.)	Average price (cents)	Credit to revenue	Charge to expense
Sold: Manhattan & Queens Trac. Corp.	2,621,280	1.83	\$49,234 24	
Long Island Railroad Co.....	8,335	9.04	754 74	
New Amsterdam Gas Co.....	79,433	3.92	3,115 25	
Bought: N. Y. Edison Co.....	740,400	9.12		\$6,752 97
United Electric Light & Power Co	64,807,377	1.08		699,016 05
Total			\$53,184 23	\$705,769 02

Joint Facilities and Arrangements.—New York Telephone Co., pole lines, \$973.20, charged to operating expenses.

Operating Expenses.—For details, see Table XXXVI.

Depreciation.—For this Commission's requirements concerning the accounting for depreciation see note introducing these abstracts. Under date of December 17, 1913, this company filed with the Commission a rule of depreciation which provides

¹⁴ The five multiple lamps are burning on a 24-hour schedule; all the others are on a night schedule of 3950 hours per annum.

¹⁵ Includes 74,100 kw.hrs. supplied free to meet franchise requirements.

New York and Queens Electric Light and Power Company

for a charge to "General amortisation — Electric" of 0.75¢ per kw.hr. of electricity sold, plus the actual amount charged for repairs. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, it has included in operating expenses, without authority from the Commission, the item "Renewals and replacements — plant withdrawn from service," charging thereto in 1919, 0.25¢ per kw.hr. of electricity sold.

Taxes

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Lands	10 \$33,516 28	\$6,637 16	17 \$6,727 53	.....
Improvements on lands.....		26,879 12	26,879 12	.....
Corporate real property.....	293 29	293 29	293 29	.....
Special franchise	97,027 80	97,027 80	18 171,404 84	\$4,500 00
Personal property	58 25	58 25	58 25	.....
Gross earnings — state.....	11,289 26	13,750 00	11,289 26	.....
Federal income	58,034 72	60,919 17	58,034 72	.....
Capital stock — federal	7,664 50	7,664 50	7,664 50	.....
Total	\$207,884 10	\$213,229 29	\$232,351 51	19 \$1,500 00

Rent Charges.—Municipal rents and non-tax charges: Department of Bridges, permit to maintain pipe lines on Queensboro bridge, 3½" transmission lines, 3,427 duct feet, rent accrued and paid, \$500; New York & Queens County Railway Co., transmission lines, 4" tile ducts, 3,772 feet, rent accrued and paid, \$171.09. Miscellaneous rents: General office, \$8,137.53; two district offices, \$2,020; permit to maintain cable on Queensboro bridge, \$1,000; miscellaneous items, \$231.94; total, \$12,060.56, excluding rental of space for storage of poles; charged to other accounts, \$949.92.

MISCELLANEOUS INFORMATION

Power Plant.—Located at Astoria, Long Island; capacity 7,250 kws. (See Table XV.)

Underground Conduits.—Number of ducts per conduit, 1 to 25; trench feet retired during year, none; added during year, 19,401; at end of year, 240,024; duct feet retired during year, none; added during year, 162,571; at end of year, 798,557; whereof unoccupied, 437,964; type: fibre, pipe, tile, and concrete.

Circuits, Poles, and Line Transformers.—See Table XVI.

Services.—See Table XVII.

Meters.—At end of year, owned, 38,734; in use by consumers, 35,516. (See Table XVIII.)

Electric Energy Generated, Bought, and Sold (kw.hrs.).—Generated during year, 4,064,690; used at generating station, 13,020; net output, 4,041,670; bought at sellers' switchboard, 65,547,777; total available, 69,589,447; lost in transmission, 3,476,650; sold to railroad companies, 2,629,665; sold to public, 51,976,603; used by respondent, 737,364; unaccounted for, 10,695,065. (See Tables XXI, XXII, XXV and XXVI.)

Load Data.—See Tables XX, XXIII and XXIV.

Accidents.—See Tables XXVII and XXIX.

Employees and Wages.—See Tables XXX and XXXI.

Officers.—President, Ray Palmer; Secretary and Treasurer, H. L. Snyder; Assistant Treasurer, Jesse Richards; Auditor, J. L. Malone; General Superintendent, H. C. Dean; Purchasing Agent, E. B. Fiells.

¹⁰ Does not include tax of \$71.10 for second half of year on 5 lots in Long Island City.]

¹⁷ Includes payment of 1918 tax, \$90.37; interest, \$1.80; total, \$92.17.

¹⁸ Includes, 1917, tax, \$29,954.50; interest, \$4,894.54; 1918, tax, \$45,922.54; interest, \$4,263.89; total, \$85,025.47.

¹⁹ Exclusive of accrued interest, \$463.75.

New York and Queens Electric Light and Power Company

Directors.—Geo. F. Baker, Nicholas F. Brady, George B. Cortelyou, H. W. Fuller, John A. Garver, Donald G. Geddes, John W. Lieb, E. S. Marston, Thomas E. Murray, Edgar Palmer, C. G. M. Thomas, Wm. Rockefeller, Frank A. Vanderlip.

Main Business Office.—Bridge Plaza North, Long Island City.

Report verified by Ray Palmer, President, March 15, 1920.

NEW YORK AND QUEENS GAS COMPANY

Incorporated July 12, 1904. Respondent supplies water gas to the Third ward, Borough of Queens, including the former villages of Flushing, College Point, White-stone, and Bayside. It also has the right to operate in the former towns of Newtown and Jamaica. Stock control of the company was acquired with the consent of the Commission [see order in Case No. 1453, dated May 20, 1913] by the Consolidated Gas Co. of New York, which is reported by the respondent to be the holder of record of 5,400 shares out of a total of 6,000 shares outstanding.¹

Important Changes during the Year.—Distribution system extended to Douglaston Park, Douglaston Manor, which extension began operation November 24, 1919. No new powers or franchises were acquired.

BALANCE SHEET²

December 31, 1918		December 31, 1919	Increase or (D) decrease
ASSETS SIDE			
\$13,800 37	Cash	\$42,137 88	\$28,337 51
648 00	Accounts receivable from City of New York (for gas)	504 55 D	143 54
16,751 99	Consumers' accounts receivable.....	16,529 17 D	222 82
13,899 52	Other accounts receivable.....	13,839 38 D	60 14
3,900 00	U. S. Gov. Liberty bonds for employees....	1,400 00 D	2,500 00
1,962 29	Prepayments	730 25 D	1,232 04
42,465 25	Materials and supplies.....	39,375 13 D	3,090 12
4,433 75	Real estate and other miscellaneous invest- ments	6,349 22	1,915 47
1,351,953 37	"Fixed Capital, Dec. 31, 1908".....	1,876,706 37 D	5,247 00
505,661 06	Fixed capital installed since 1908.....	676,198 41	170,537 35
1,887,614 43	Total book cost.....	2,052,904 78	165,290 35
109,416 05	Accrued amortization of capital—Cr. ³	109,416 87	82
1,778,198 38	Fixed capital—net ³	1,943,487 91	165,289 53
3,975 54	Suspense	4,846 72	871 18
\$1,880,035 18	Total	\$2,069,200 21	\$189,165 03
LIABILITIES SIDE			
\$2,368 81	Taxes accrued	\$1,749 10 D	\$1,119 71
235,000 00	Bills payable to Consolidated Gas Co.— due on demand.....	490,000 00	255,000 00
26,259 01	Consumers' deposits	27,810 85	1,551 84
8,497 38	Accounts payable to assoc'd co's.....	11,209 53	2,712 15
40,609 53	Miscellaneous accounts payable.....	57,737 02	17,127 49
17,000 00	Interest accrued on funded debt.....	17,000 00	

¹ The Consolidated Gas Co. reports in addition the ownership of 600 shares, representing certificates not in its own name.

² This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of the cost of perishable property (see *Depreciation*, page 846); but it reports on the liabilities side of the balance sheet certain reserves (Renewals and replacements—plant withdrawn from service; Contingency reserve) that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

New York and Queens Gas Company

BALANCE SHEET — *Concluded*

December 31, 1918	LIABILITIES SIDE — <i>Concluded</i>	December 31, 1919	Increase or (D) decrease
\$6,567 13	Interest accrued on unfunded debt.....	\$3,450 24	\$1,833 11
1,902 00	Employees' Liberty bond payments.....	744 50	D 1,157 50
1,173 32	Other unfunded debt.....	105 23	D 1,068 09
316,000 00	First mortgage bonds.....	316,000 00	
1,463 75	Fire insurance participation reserve.....	1,919 22	455 47
600,000 00	Common stock	600,000 00	
122,708 65	Corporate surplus	36,474 52	D 86,229 13
\$1,890,035 13	Total	\$2,060,200 21	\$189,165 08

Contingent Liabilities.— None.

Valuation of Property for Purposes of Taxation.— See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credits during year on account of withdrawals and retirements: Real estate and buildings, boilers (estimated), \$3,000; fence, \$2,000; feed water heater, \$150; office fixtures, \$97; total, \$5,247. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land occupied by gas works.....				\$20,630 90
Intangible gas capital.....	\$2,092 16			2,092 16
General equipment	1,713 83		\$2,335 74	7,723 43
Works and station structures.....	3,224 20			26,197 12
Holders				85,972 26
Furnaces, boilers, and accessories..	6,885 41			18,442 92
Steam engines			350 00	2,750 08
Misc. power plant equipment.....	354 01			1,340 86
Water-gas sets and accessories.....	280 26		90 00	13,280 08
Purification apparatus	2,923 27		1,229 00	14,931 53
Accessory equipment at works....	1,106 84		186 17	7,243 78
Trunk lines and mains.....	137,536 60		71 26	290,535 81
Gas services	4,760 05			54,361 91
Gas meters	6,935 81		134 26	51,582 35
Gas meter installation.....	2,907 44			16,043 22
Gas engines and appliances.....	1,473 10		978 00	47,227 52
Gas tools and implements.....	57 80		148 77	397 06
Gas laboratory equipment.....	10 00		10 00	925 70
Engineering and superintendence.	2,757 44			12,974 42
Interest during construction.....	1,152 32			1,555 29
Total	\$176,070 54		\$5,533 19	\$676,198 41

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage recovered	Amount charged to renewals and replacements — plant withdrawn from service
Boilers (estimated)	1	\$3,000 00		\$3,000 00
Steam engines (blowers).....	2	350 00		350 00
Oil spray	1	90 00		90 00
Purifiers, connections	1	1,229 00		1,229 00

New York and Queens Gas Company

Equipment Retired during the Year — Concluded

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage recovered	Amount charged to renewals and replacements — plant withdrawn from service
Oil heaters	1	\$67 37	.....	\$67 37
Street mains	—	71 26	.....	71 26
Gas meters	1	5 25	.....	5 25
Gas appliances	—	978 00	\$693 78	284 22
Tools and implements	—	148 77	.....	148 77
Office equipment	2	145 97	.....	145 97
Store equipment	3	54 77	.....	54 77
Stable equipment	3	2,232 00	.....	2,232 00
Gas mask	1	10 00	.....	10 00
Painting machine	1	118 80	.....	118 80
Meter boxes	43	129 00	.....	129 00
Fence	—	2,000 00	.....	2,000 00
Feed water heater	1	150 00	.....	150 00
Total	—	\$10,780 19	\$893 78	\$10,086 41

Miscellaneous Investments

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<i>Proc:</i>				
Fire insurance participation certificates, 3's	\$1,919 22	1914-1919	\$1,919 22	\$57 58
C. & P. Sococo, 6% real estate mortgage	—	Nov. 8, 1915	200 00	16 50
U. S. 1st Liberty bonds, 3½'s	250 00	July 1, 1918	250 00	8 75
U. S. 2d Liberty bonds, 4½'s	400 00	Dec. 31, 1918	400 00	17 00
U. S. 3d Liberty bonds, 4½'s	600 00	June 30, 1919	600 00	25 50
U. S. 4th Liberty bonds, 4½'s	950 00	June 30, 1919	950 00	18 30
<i>Bond:</i>				
City of New York corporate stock, 4½%	2,000 00	April 28, 1914	2,030 00	85 00
Total	—	—	\$6,349 22	\$228 63

Prepayments.— Insurance, \$63.58; gas oil pipe line rental, \$666.67; total, \$730.25.

Materials and Supplies.— Bituminous coal, \$2,746.97; generator fuel, \$10,700.24; gas oil, \$7,803.72; iron oxide, \$174.72; sundry gas making materials, \$1,025.40; castiron pipes and fittings, \$9,296.25; gas lamps, \$1,470.10; merchandise, \$4,694.49; stationery, \$1,463.24; total, \$39,375.13.

Securities.— See Table XLI; also 1917 Abstracts.

Bills and Accounts Owed to Associated Companies.— Consolidated Gas Co., 6% demand notes: Advanced during year, \$255,000; interest accrued, \$18,359.80; interest paid, \$16,044.64. Open accounts owing at end of year: Consolidated Gas Co., \$3,470.63; Westchester Lighting Co., \$1,238.51; Standard Gas Light Co., \$1,064.57; New Amsterdam Gas Co., \$334.06; New York and Queens Electric Light and Power Co., \$79.97; Astoria Light, Heat and Power Co., \$1.79; total, \$11,209.53.

Consumers' Deposits.— At beginning of year, \$26,269.01; added during year, \$6,566.16; refunded, \$5,014.32; balance at end of year, \$27,810.85; interest accrued during year, \$1,621.10; interest paid during year, \$855.62. (For number of deposits, see Table XL.)

Miscellaneous Accounts Payable.— Advanced by customers for mains, \$3,675.91; other accounts payable, \$49,061.11; total, \$57,737.02.

Other Unfunded Debt.— Wages accrued, \$49.38; water accrued, \$55.85; total, \$105.23.

¹ Cash from sale to other companies.

² [Deposited with City of New York to insure the annual payment for the use of gas oil pipe line.]

New York and Queens Gas Company

	Reserves			Credit balance Dec. 31, 1919
	Credit balance Dec. 31, 1918	Credits during year	Debits during year	
Contingency ^a	\$101,149 66	.....	.....	\$101,149 66
Renewals and replacements — plant withdrawn from service ^b	8,266 39	\$10,087 23	\$10,086 41	8,267 21
Fire insurance participation.....	1,463 75	465 47	.....	1,919 22

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues — sales of gas:				
Lighting municipal buildings.....	1,554.0	\$0.75	\$1,165 50	D \$370 80
Prepaid gas	78,255.0	1.00	78,252 70	D 3,008 37
Commercial metered lighting.....	256,432.4	1.00	255,196 63	12,108 48
Total sales	336,241.4	.....	\$334,614 83	\$8,729 31
Miscellaneous revenues: Rent of gas appliances, \$13,839.53; gas merchandise and jobbing revenue, ^c \$8,465.39.....			22,304 92	3,951 55
Total operating revenue.....			\$356,919 75	\$12,680 86
Operating expenses:		Cents per M cu. ft. ^d		
Gas making labor.....		6.31	\$23,970 80	\$7,220 00
Boiler fuel		9.57	36,371 34	6,154 62
Generator fuel		14.49	55,061 40	10,598 93
Water-gas oil		23.20	107,192 16	3,549 59
Other supplies and expenses.....		1.74	6,609 91	2,254 94
Repairs		7.35	27,945 54	15,319 35
Total works expense		67.66	\$257,151 15	\$45,097 45
Less residuals produced		4.20	15,974 31	2,606 35
Net cost of gas in holder.....		63.46	\$241,176 84	* \$42,491 10
Total production expenses.....		71.73		
Transmission and distribution.....		10.00	33,910 41	8,677 65
Commercial administration		6.65	22,380 72	15,722 33
Promotion of business.....		0.77	2,601 94	D 1,268 88
General expenses (excl. of depreciation)...		12.94	43,502 42	5,512 43
Total of foregoing.....		102.18	\$343,573 33	\$71,134 68
Renewals and replacements — plant with- drawn from service ^e		3.00	10,087 23	259 66
Total (including amortization) ^f		105.18	\$353,669 56	\$71,394 34

^a See *Depreciation*, page 845.^b Receipts from sale of merchandise and from jobbing, \$38,582.23; less cost of materials sold, \$28,116.84.^c Ratios for net cost of gas in holder and preceding items based on 330,086 M cu.ft. of gas made; those for total production expenses and following items on 336,241.4 M cu.ft. sold.^d [Constituent items shown above were computed by the Bureau of Statistics and Accounts.]^e [The company makes no charge to the operating expense account "General amortization." Instead, it has included in operating expenses an unauthorized account, "Renewals and replacements — plant withdrawn from service," for which concurrent credit is made to "Renewals and replacements — plant withdrawn from service" reserve. See *Depreciation*, page 845.]

New York and Queens Gas Company

INCOME STATEMENT—*Concluded*

	Cents per M cu.ft.	Net amount for year	Increase or (D) decrease
Uncollectible operating revenue.....	0.40	\$1,349 02	\$288 79
Tax accruals	7.01	23,561 00	D 1,760 35
Miscellaneous rents	0.62	2,075 96	D 48 25
Total of expenses, taxes, etc.....	113.21	\$30,645 54	\$69,884 53
Operating income applicable to corporate property.....		D \$23,726 79	D \$57,203 67
Non-operating income: Interest on city bonds, \$85; on mortgage, \$16.50; on fire insurance participation certificates, \$57.58; on U. S. Liberty bonds, \$69.55; on bank balances, \$308.60; miscellaneous interest revenues, \$155.09.		692 32	94 13
Gross corporate income		D \$23,033 47	D \$57,109 54
Deductions from gross income: Interest on funded debt, \$40,800; on advances from Consolidated Gas Co., \$17,441.19; on consumers' deposits, \$1,621.10; tax on bonds assumed, \$443.25		60,305 54	4,487 99
Net corporate income.....	Loss	\$83,339 01	D \$61,597 53

CORPORATE SURPLUS

	Amount
Surplus, December 31, 1918.....	\$122,703 65
Debit balance for year transferred from income.....	\$83,339 01
Contribution to War Campaign fund.....	500 00
Bad debts written off.....	156 25
Other deductions from surplus.....	¹⁰ 3,679 57
Total deductions	\$87,674 83
Income tax adjustment, 1917.....	\$1,200 00
Refund of Pennsylvania state tax.....	245 70
Total additions to surplus.....	\$1,445 70
Net debits	86,229 13
Surplus, December 31, 1919.....	\$36,474 52

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see note introducing these abstracts. Under date of January 26, 1909, this company filed with the Commission a rule of depreciation which provides that it charge 12 cents per M cu.ft. of gas sold to cover "entire amortization, including current repairs." The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, it has included in operating expenses without authority from the Commission the item "Renewals and replacements—plant withdrawn from service," charging thereto in 1919 3 cents per M cu.ft. of gas sold.

¹⁰ Charged in error, \$3,338.76 (to be corrected in 1920 Report); interest on 1917 taxes, \$340.81.

New York and Queens Gas Company

Taxes

CLASS OF TAX	Levied and charged to income	Amount paid ¹	Due and unpaid
Lands	\$322 32	\$322 32	\$2,873 74
Improvements on land.....	12,780 84	12,780 84	
Special franchise	7,410 74	7,410 74	465 92
Gross earnings—state	1,749 10	1,668 81	.....
Capital stock—federal	1,288 00	1,288 00	.....
Total	\$23,561 00	\$23,490 71	\$3,338 76

MISCELLANEOUS INFORMATION

Works and Holders.— See Tables II–IV.

Mains.— Transmission, none; distribution, 657,584 ft. (124.54 miles). (See Table V.)

Services.— In use at end of year, 7,638. (See Table VI.)

Meters.— At end of year, owned, 11,235. (See Table VII.)

Gas Made and Sold (cu.ft.).— On hand at beginning of year, 1,110,000; made during year, 380,066,000; used by respondent, 1,933,300; sold to public, 336,241,400; on hand at end of year, 1,106,000; unaccounted for, 41,915,300. (See Tables VIII and XIII.)

Materials and Residuals.— Gas oil is delivered under the terms of a contract made by the Consolidated Gas Co.; delivered during year, 1,640,330 gals.; price ranged from 6.28¢ to 7.78¢ per gallon. (For details of materials consumed, see Table XI.)

Employees and Wages.— See Tables XXX and XXXI.

Accidents.— See Tables XXVII and XXVIII.

Officers.— President, Moses Taylor; Vice-President, L. B. Gawtry; Secretary and General Manager, M. H. Spear; Assistant Secretary, Wm. Raynor; Treasurer, R. A. Carter.

Directors.— Moses Taylor, Wm. Rockefeller, G. B. Cortelyou, R. A. Carter, W. R. Addicks, N. F. Brady, Donald G. Geddes.

Main Business Office.— 88 Main street, Flushing, N. Y.

Report verified by M. H. Spear, General Manager, March 15, 1920.

NEW YORK AND RICHMOND GAS COMPANY

Incorporated July 13, 1901, as a consolidation of the New York & Richmond Gas Co. and the Richmond County Gas Light Co. The respondent is the only company supplying gas in the Borough of Richmond (1st, 2d, 3d, and 4th wards).

Stockholders and Members.— Number, February 3, 1919, 17; of whom 10, holding 14,146 votes, were residents of New York state. Total voting power, number of shares of \$100 par value each, 15,000. Total number of votes cast at the last general meeting held February 3, 1919, 14,874, of which A. B. Hatcher cast 14,861, J. H. Maloy 2, Claude Ashbrook 1, J. C. Muma 1, and H. M. Work 1, each in behalf of himself; Wm. J. Welsh cast 2 on behalf of other members, and 6 in behalf of himself.

Important Changes during the Year.— New mains added during year, 2,679 ft., consisting of short extensions. Equipment installed: One 7 ft. 6-in. water-gas set and building to house it; one 93-hp. Terry steam turbine, and No. 9 blower. No new franchises or powers were acquired.

¹ Not carried in Tax liability account; disputed as resting on excessive assessments.

New York and Richmond Gas Company

BALANCE SHEET

December 31, 1918		December 31, 1919	Increase or (D) decrease
ASSETS SIDE			
\$26,464 51	Cash	\$50,156 67	\$23,702 16
2,520 24	Accounts receivable from City of New York..	2,732 23	271 99
71,151 89	Consumers' accounts receivable.....	51,504 12	D 19,647 77
502 64	Special deposits	560 20	57 56
2,188 64	Prepayments	1,831 55	D 307 09
85,701 05	Materials and supplies.....	69,665 54	D 16,035 51
5,000 00	U. S. 4th Liberty bonds.....	5,000 00	
2,906,212 58	"Fixed Capital, Dec. 31, 1908"	2,904,718 24	D 1,494 34
445,574 83	Fixed capital installed since 1908.....	489,002 65	43,427 82
3,351,787 41	Total book cost.....	3,393,720 89	41,933 48
97,364 76	Less accrued amortization of capital—Cr....	129,176 78	21,812 02
3,254,422 65	Fixed capital—net	3,274,544 11	20,121 46
790 33	Unamortized debt discount and expense.....	467 05	D 323 28
72,970 69	Construction work in progress.....	64,123 37	D 8,847 32
14,821 82	Other suspense	18,776 87	3,955 05
<u>\$3,536,524 46</u>	<u>Total</u>	<u>\$3,548,471 71</u>	<u>\$11,947 25</u>
LIABILITIES SIDE			
\$42,893 51	Taxes accrued	\$75,633 05	\$32,739 54
15,000 00	Bills payable	25,000 00	10,000 00
41,406 20	Consumers' deposits	47,800 20	6,395 00
52,643 91	Miscellaneous accounts payable.....	51,944 12	D 699 79
15 00	Dividends declared	15 00	
12,500 00	Interest accrued on funded debt.....	12,500 00	
10,089 25	Interest accrued on unfunded debt.....	15,783 56	5,114 31
3,728 42	Other unfunded debt	4,598 22	869 80
1,500,000 00	Mortgage bonds	1,500,000 00	
6,800 00	Casualties and insurance reserve.....	6,800 00	
28,521 09	Other optional reserves.....	29,924 15	1,403 06
1,500,000 00	Common stock	1,500,000 00	
322,348 06	Corporate surplus	278,473 41	D 43,874 67
<u>\$3,536,524 46</u>	<u>Total</u>	<u>\$3,548,471 71</u>	<u>\$11,947 25</u>

Contingent Liabilities.—None.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Balance, Dec. 31, 1918, \$2,906,212.58; retired during year: mains, \$281.69; meters, \$179.30; prepayment attachments, \$1,033.35; total, \$1,494.34; balance, Dec. 31, 1919, \$2,904,718.24.

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjust- ments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land occupied by gas works.....				\$1,371 04
General structures	\$62 55			9,668 93
General equipment	2,532 75		\$2,047 02	19,449 45
Works and station structures.....	9,040 65		810 54	23,033 55
Holders				81,879 93
Furnaces, boilers, and accessories.	404 64			8,785 49
Steam engines				282 97
Misc. power plant equipment.....				2,445 77

New York and Richmond Gas Company

Fixed Capital Installed since December 31, 1908 — Concluded

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Benchies and retorts				\$2,229 27
Water-gas sets and accessories....	\$18,637 85			28,218 83
Purification apparatus				1,799 65
Accessory equipment at works....				17,726 23
Trunk lines and mains.....	2,379 73		\$8 60	147,174 84
Gas services	8,476 24			59,637 28
Gas meters	3,780 06		410 15	66,873 18
Gas meter installation.....	1,577 26			20,101 75
Gas engines and appliances.....				107 82
Gas tools and implements.....	100 67	Cr \$288 27		3,153 98
Gas laboratory equipment.....				543 11
Engineering and superintendence.				319 68
Total	\$46,992 40	\$288 27	\$3,276 31	\$489,002 65

Capital Invested.—An estimate of the capital invested in the tangible property of this company December 31, 1916, was made by the chief gas engineer of the Commission, on the basis of a detailed inventory in connection with the company's application for permission to issue refunding bonds in Case 2189 (exhibit 23). See P. S. C. Annual Report for 1917, Vol. III, page 481.

Construction Work in Progress

	Charges during year	Total expenditures
Grant City and New Dorp main extension.....		\$50,761 86
Pressure gauge board.....	\$63 00	63 00
Electric pyrometer	103 00	103 00
Steam separator	48 00	48 00
Steam turbo-blowers	479 82	479 82
7 x 5 x 13 Cameron pump	941 56	941 56
Compressor building		2,850 21
Two Ingersoll compressors		4,611 14
Trenching machine		207 83
Minor mains projects.....	3,150 74	3,629 12
Miscellaneous	427 83	427 83
Total	\$5,213 95	\$64,123 37

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Salvage charged to material	AMOUNT CHARGED TO—	
				Accrued amortisation	General reserve
Street mains	1,194	\$280 29		\$114 92	\$175 37
Gas meters.....	42	1,622 80	\$8 78	1,377 29	236 73
Prepayment attachments	308				
Water well	1	810 54		810 54	
Ford car	1	499 14	150 00	349 14	
Horse	1	310 00	75 00	235 00	
Oakland touring car.....	1	1,237 88	575 00	662 88	
Total		\$4,770 65	\$808 78	\$3,549 77	\$412 10

Special Deposits.—Dividend, \$15.00; cash insurance reserve, \$545.20; total, \$560.20.

Suspense.—Miscellaneous accounts receivable, \$4,332.46; deferred inventory adjustments, \$14,444.41; total, \$18,776.87.

New York and Richmond Gas Company

Materials and Supplies

	Cost of quantity on hand at end of year		Cost of quantity on hand at end of year
Bituminous coal	\$423 40	Stove coal	\$228 36
Anthracite coal	297 00	Iron oxide	7,581 47
Generator fuel	4,332 01	Water-gas tar	2,740 94
Gas oil	4,308 67	Merchandise	49,753 79
		Total	\$69,685 54

Unamortized Debt Discount and Expense.—On \$1,500,000 par value first mortgage, 5% bonds, due 1921: Method of extinguishment, equal charges for 11 5-12 years; unamortized balance December 31, 1918, \$790.33; amount charged to income during year, \$323.28; unamortized balance December 31, 1919, \$467.06.

Securities.—See Table XLI; also 1917 Abstract.

Consumers' Deposits.—Balance at beginning of year, \$41,406.20; added during year, \$17,830; refunded during year, \$11,465; balance at end of year, \$47,770.20; interest accrued during year, \$2,758.86; interest paid during year, \$1,215.03.

Other Unfunded Debt.—Wages accrued, \$2,003.36; wages unclaimed, \$176.92; over and short cash, \$206.61; unclaimed deposit balances, \$1,831.65; meter suspense, \$380.68; total, \$4,598.23.

Reserves

	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Accrued amortization ¹	\$97,364 76	\$25,361 79	\$3,549 77	\$119,176 78
Insurance reserve	6,800 00			6,800 00
New main refunding	3,098 63	3,938 53	623 37	6,413 69
General reserve	23,922 56		412 10	23,510 46
Reserve for bad debts	1,500 00			1,500 00

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues—sales of gas:				
Lighting municipal buildings	2,466.7	\$0.75	\$1,849 11	D \$413 00
Municipal heat and power	243.6	0.75	182 45	5 46
Prepaid gas	127,250.2	1.00	127,250 20	8,410 10
Commercial metered lighting	423,730.4	1.00	423,730 40	46,145 30
Total sales	553,690.9		\$553,012 16	\$54,147 86

Miscellaneous revenue:

Receipts from sale of merchandise and jobbing, \$65- 419.75; less cost of materials sold, \$39,701.54	25,718 21	11,792 89
Total operating revenues	\$578,730 37	\$65,940 74

	Cents per M cu.ft. ²		
Operating expenses:			
Gas making labor	7.39	\$46,651 11	\$10,668 59
Boiler fuel	5.24	33,090 35	9,484 45
Generator fuel	14.25	90,035 30	19,844 43

¹ See Depreciation.

² The ratios for costs of manufacture are based on 631,663,900 cu.ft. of gas made: total production expenses and following items are based on 553,690,900 cu.ft. of gas sold.

New York and Richmond Gas Company

INCOME STATEMENT—*Concluded*

	Cents per M cu.ft.	Net amount for year	Increase or (D) decrease
Operating expenses— <i>Concluded</i> :			
Gas oil	22.72	\$143,490 22	D \$6,151 73
Other supplies and expenses.....	2.53	15,967 42	2,967 15
Repairs at works.....	2.90	18,339 41	8,047 10
Total works expense.....	55.03	\$347,574 81	\$44,849 99
<i>Less</i> residuals produced—Cr.....	1.54	9,704 66	D 19,565 68
Net cost of gas in holder.....	53.49		
Total production expenses.....	61.02	\$337,876 15	\$64,415 67
Transmission and distribution.....	7.31	40,452 77	3,705 08
Commercial administration	4.92	27,250 92	2,809 35
Promotion of business.....	1.17	6,463 80	925 46
General expenses (excluding depreciation).....	9.64	52,809 54	1,642 46
Total of foregoing.....	83.96	\$464,846 18	\$73,557 97
General amortization (reserved).....	4.58	25,361 79	D 4,547 28
Total (including amortization).....	88.54	\$490,207 97	\$69,010 69
Uncollectible operating revenue.....	.54	2,985 51	1,485 51
Tax accruals	7.52	41,661 90	D 1,595 74
Total expenses, taxes, etc.....	96.60	\$534,855 28	\$68,900 46
Operating income applicable to corporate property.....		\$43,875 09	D \$2,959 72
Non-operating income: Miscellaneous rent revenues, \$899; interest on Liberty bonds and minor accounts, \$409.20; <i>less</i> other rent expenses, \$318.18.....		990 02	241 05
Gross corporate income.....		\$44,865 11	D \$2,718 67
Deductions from gross income: Interest on funded debt, \$75,000; amortization of debt discount and expense, \$323.28; interest on consumers' deposits, \$2,758.86; on notes payable, \$1,568.01; on taxes due and unpaid, \$3,587.52		33,237 67	2,392 63
Net corporate income	<i>Loss</i>	\$38,372 56	D \$5,111 30

CORPORATE SURPLUS

	Amount
Surplus, December 31, 1918.....	\$322,348 08
Bad debts collected.....	76 95
Total	\$322,425 03
Debit balance for year transferred from income.....	\$38,372 56
Donations to churches, employees' Christmas bonus, etc...	4,947 74
Rebates on fast meters.....	343 05
Tool charged to fixed capital in error.....	288 27
Total deductions	43,951 62
Surplus, December 31, 1919.....	\$278,473 41

Sale of Residuals and Byproducts.— See Table XI.

Operating Expenses.— For details, see Table XXXIII.

Depreciation.— For this Commission's requirements concerning the accounting for depreciation see note introducing these abstracts. Under date of March 8, 1915, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—gas," and concurrent credit to "Accrued amortization of capital," of 10¢ per M cu.ft. of gas sold [*less* the cost of actual repairs]. The charge for 1919 is based on 556,713.2 M cu.ft. used and sold.

New York and Richmond Gas Company

	Taxes			
CLASS OF TAX	Assessed	Charged to income	Amount paid	Due and unpaid
Land	\$809 13	\$809 13	\$1,762 31	\$14,584 23
Improvements on land.....	7,454 73	7,454 73	.....
Corporate real property.....	120 50	120 50	.....	243 50
Special franchise	27,883 70	27,883 70	.....	56,345 90
Personal property	482 00	482 00	482 00	.....
Gross earnings—state	2,579 59	2,893 74	5,454 45	.....
Federal income .....	.....	1,500 00	.....	.....
Federal capital stock.....	1,223 50	718 00	1,223 50	.....
Total	\$40,353 15	\$41,661 80	\$8,922 26	\$71,173 63

MISCELLANEOUS INFORMATION

Works and Holders.— See Tables I–IV.

Main.— Transmission, 26,800 ft. (5.08 miles); distribution,⁴ 696,939 ft. (131.97 miles). (See Table V.)

Services.— Number available at end of year, 13,220. (See Table VI.)

Meters.— At end of year, owned, 19,563; in consumers' service, 18,848. (See Table VII.)

Gas Made and Sold (cu.ft.).— On hand at beginning of year, 1,229,000; made during year, 631,663,900; on hand at end of year, 1,378,300; used by respondent, 3,022,300; sold to public, 553,690,900; unaccounted for, 74,801,400. (See Tables VIII, XII and XIII.)

Materials and Residuals.— There were delivered during the year 2,260,648 gals. gas oil. From January 1st to June 30th monthly contracts were executed for 240,000 gals. per month at prices ranging from 6.21¢ to 7.65¢ per gal. From July 1st to December 31st quarterly contracts were executed at 5.75¢ per gal. (For details of materials and residuals consumed, see Table XI.)

Accidents.— See Tables XXVII and XXVIII.

Employees and Wages.— See Tables XXX and XXXI.

Officers.— President and General Manager, Wm. J. Welsh; First Vice-President, Joseph H. Maloy; Second Vice-President, W. B. Walter; Secretary and Treasurer, John Kohout; Assistant Secretary and Counsel, F. H. Innes; Auditors, C. F. McWhorter & Co.; Superintendent, Thos. F. Curley.

Directors.— B. G. Dawes, G. F. Goodman, A. B. Hatcher, F. H. Innes, J. C. Muma, W. B. Walter, Wm. J. Welsh, H. M. Work, J. H. Maloy, Claude Ashbrook.

Main Business Office.— 691 Bay street, Stapleton, N. Y.

Report verified by John Kohout, Secretary and Treasurer, March 15, 1920.

THE NEW YORK EDISON COMPANY

(LESSEE OF THE BRUSH ELECTRIC ILLUMINATING COMPANY)

Organized ¹ [May 21, 1901] under the Transportation Corporations Law through a consolidation agreement (dated May 1, 1901) between the New York Gas & Electric Light, Heat & Power Co. and the Edison Electric Illuminating Co. of New York. It supplies electric light and power in the boroughs of Manhattan and The Bronx.

The company exercises sole direct control through stock ownership of the Consolidated Telegraph & Electrical Subway Co., the Edison Light & Power Installation Co., and the Yonkers Electric Light & Power Co. (See *Miscellaneous Investments*.)

The Consolidated Gas Co. of New York, upon the organization of the respondent, acquired the right to exercise the major part of the voting power in this company

¹ Exclusive of accrued interest, \$4,423.36.

⁴ Corrected figures as found in the survey of 1917.

⁵ From consolidation agreement on file.

The New York Edison Company

and on December 31, 1919, was the holder of record of 659,921 out of 659,464 shares of stock.

Important Changes during Year.—Assumed real estate mortgages; 31 Hester street and 18 Norfolk street, \$25,000; 29 Hester street, \$15,500; 20 Norfolk street, \$9,000.

Securities acquired: Consolidated Telegraph & Electrical Subway bonds at par, \$768,000; U. S. 3rd Liberty bonds at par, \$12,600; U. S. 4th Liberty bonds at par, \$21,700; insurance participation certificate for \$66,668.51.

Securities redeemed: Hartley Silk Co., bonds at par, \$21.51; Yonkers Electric Light & Power Co., note at par, \$25,000.

Real estate mortgage satisfied: Property 314-316 West 41st street, \$14,000.

Land purchased during year: 31 Hester street and 18 Norfolk street, \$44,136.70; 20 Norfolk street, \$15,591.30; 29 Hester street, \$22,181.20; Inwood avenue, \$23,630.35.

An agreement was entered into with the United Electric L. & P. Co., for two years from January 1, 1919, for the interchange of electric energy, of which the major provisions are as follows: (a) respondent will not increase the capacity of its present 62½-cycle generating plant except with the consent of the United; (b) respondent will take from the United all 62½-cycle energy required for service to its customers; (c) respondent will operate its 62½-cycle generating plant whenever required by the United, and receive a credit for current generated on the basis of its production cost, this credit to be considered by the United an item of operating cost; (d) both parties agree to pool their 62½-cycle energy requirements, including the 25-cycle requirements of the United for its single-phase railway service; (e) respondent will pay to the United for the 62½-cycle energy a rate to cover the actual cost of generating the current, plus 10 per cent of the energy production cost to cover use of working capital and any unprorated charges; (f) in addition, respondent will pay to the United a sum equal to 12½ per cent per annum on that portion of the investment of the United in station, line, generating and transmitting capacity used by respondent.

Frederick Smith was appointed Treasurer in place of Jos. Williams (deceased) Dec. 30, 1919; Walter Neumuller and F. W. Jesser were appointed Assistant Secretaries in place of Jos. Williams (deceased), Dec. 30, 1919; M. S. Sloan resigned as Operating Manager August 1, 1919. O. W. Wilder was appointed General Superintendent Distributing Stations Jan. 1, 1920.

An adjustment of high-tension rates to the change in the price of coal was made each month on the basis of the cost of coal to the respondent f.o.b. New York harbor.

No additional powers-or franchises were acquired.

BALANCE SHEET*

December 31, 1918		December 31, 1919	Increase or (D) decrease
	ASSETS SIDE		
\$1,048,838 73	Cash	\$1,902,167 77	\$853,329 04
17,032 20	Bills receivable—time	25,666 52	8,634 32
463,600 04	Accounts receivable from City of New York (for electricity).....	531,292 04	67,692 00
2,597,372 97	Consumers' accounts receivable.....	2,378,783 13	D 219,069 84
390,626 59	Accounts receivable from assoc'd co's....	768,565 13	D 122,061 46
488,549 37	Other accounts receivable.....	452,593 13	D 36,956 24

* The Consolidated Gas Co. reports in addition, ownership of 2,513 shares representing certificates not in its own name.

[This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of the cost of perishable property (see *Depreciation*): but reports on the liabilities side of the balance sheet certain reserves ("Renewals and replacements—plant withdrawn from service," "Contingency" reserve) that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account, Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.]

The New York Edison Company

BALANCE SHEET — *Concluded*

December 31, 1918	ASSETS SIDE — <i>Concluded</i>	December 31, 1919	Increase or (D) decrease
\$897,451 69	Interest and dividends receivable.....	* \$980,356 18	D \$37,095 51
445,000 00	U. S. Liberty bonds for account of employees	175,000 00	D 270,000 00
129,350 00	Special deposits for coupons.....	122,890 00	D 6,460 00
3,541,833 43	Other special deposits.....	2,541,796 63	D 1,000,037 80
16,622 89	Prepayments	5,726 04	D 10,896 85
3,871,287 02	Materials and supplies.....	2,969,167 25	D 902,119 77
1,294,154 90	Stocks of assoc'd co's ¹	1,294,154 90	.....
18,415,742 25	Advances to assoc'd co's.....	19,158,742 25	743,000 00
5,224,965 93	Other investment securities.....	5,259,244 42	34,278 49
1,012,438 14	Real estate and other miscellaneous investments	1,079,106 65	66,668 51
100,564,218 80	"Fixed Capital, December 31, 1908".....	98,800,866 40	D 1,763,352 40
35,078,237 85	Fixed capital installed since 1908.....	37,907,682 66	2,729,444 81
155,642,456 65	Total book cost.....	136,608,549 06	968,092 41
26,372,191 47	Accrued amortization of capital — Cr ²	25,998,914 07	D 373,277 40
109,270,265 18	Fixed capital — net ³	110,609,634 99	1,339,369 81
900,000 00	Temporary advances to assoc'd co's.....	1,060,000 00	150,000 00
849,239 71	Construction work in progress.....	1,708,088 63	858,848 92
236,198 90	Other suspense ⁴	188,882 61	D 47,316 29
\$151,611,069 94	Total	\$153,081,807 27	\$1,470,737 33
LIABILITIES SIDE			
\$1,486,132 34	Taxes accrued	\$1,383,578 42	D \$102,553 92
596,511 74	Matured funded debt unpaid.....	639,011 74	40,500 00
288,742 36	Employees' Liberty bond payments.....	114,930 84	D 173,811 52
700,000 00	Bills payable — due on time.....	.....	D 700,000 00
625,970 67	Consumers' deposits	733,853 50	107,882 83
260,026 00	Accounts payable to assoc'd co's.....	27,462 84	D 232,563 16
964,650 60	Miscellaneous accounts payable.....	710,585 82	D 254,064 78
540,635 82	Interest accrued on funded debt.....	534,169 60	D 6,466 22
66,363 52	Interest accrued on unfunded debt.....	94,485 01	28,121 49
.....	Rent accrued for lease of plant.....	3,971 37	3,971 37
172,154 28	Other rents accrued.....	166,084 65	D 6,069 63
81,559 97	Other unfunded debt.....	179,854 71	98,294 74
38,076,000 00	Mortgage bonds	38,076,000 00	.....
51,000 00	Miscellaneous funded debt.....	46,000 00	D 5,000 00
3,500,000 00	Construction advances owing to assoc'd co's	3,500,000 00	.....
169,354 75	Unamortized premium on debt.....	163,693 75	D 5,661 00
148,488 76	Casualties and insurance reserve.....	148,488 76	.....
1,000,738 01	Other optional reserves	1,067,406 52	66,668 51
65,946,400 00	Common stock	65,946,400 00	.....
17 00	Stock liability for conversion ⁵	17 00	.....
36,925,824 12	Corporate surplus	39,537,312 74	2,611,488 62
9,500 00	Special surplus ⁶	9,500 00	.....
\$151,611,069 94	Total	\$153,081,807 27	\$1,470,737 33

DETAILS OF ASSETS AND DEBIT BALANCES

"Fixed Capital, December 31, 1908." — Credits during year on account of withdrawals and retirements: Property at May 1, 1901, \$104,242.10; buildings, \$47,114.31;

¹ See this note on preceding page.

² Respondent has included among investments, \$137,347.79, which it paid for the stock of its constituent company, the Edison Electric Illuminating Co. of New York, of a par value of \$29,354; the par value is here deducted from the capital stock liability, and the balance, \$107,993.79, is transferred to suspense; investments have been reduced by the total of \$137,347.79. [In the 1917 Report, the company properly excluded this item from investments.]

³ See note 19, page 862.

⁴ "Par value of reacquired capital stock."

The New York Edison Company

steam equipment, \$1,142,171.46; electric equipment, \$315,522.92; engineering, \$73,323.23; buildings, \$2,179.11; equipment, \$17,782.50; Vandam street warehouse, \$150; automobiles, \$9,763.66; meters, \$9,537.03; transformers, \$2,024.49; city lighting posts, \$5,629.68; cables, feeders, and mains, \$21,316.67; service connections, \$13,678.87; overhead conductors, Dr. \$1,083.83; total, \$1,763,352.40. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land occupied by generating stations				\$7,966 23
Land occupied by outside substations	\$23,295 03			286,110 82
Other land	83,128 10	Dr \$87,718 94		866,363 57
Organization				10,679 70
Other intangible electric capital				1,200 00
General structures	39,027 24		\$150 00	913,245 02
General equipment	100,715 97	Cr 87,718 94	31,871 21	966,559 12
Power plant buildings	394,296 13			1,912,585 48
Furnaces, boilers, and accessories	77,334 94			2,405,680 26
Turbo-generators	737,442 57			2,565,934 56
Electric generators	172,839 33			353,016 20
Accessory electric power equipment	50,471 09		185 00	1,993,854 55
Miscellaneous power plant equipment	1,797 32			62,603 60
Substation buildings	11,060 43			1,809,681 06
Substation equipment	106,560 08		11,777 23	6,336,634 23
Poles and fixtures	6,380 41		1,333 33	261,056 47
Underground conduits	1,373 08		9,512 10	806 46
Transmission system	65,807 78		155,391 15	1,861,393 13
Distribution system:				
a — Overhead	27,731 42		10,842 60	459,678 19
b — Edison tube	26,392 09		2,767 04	1,061,742 16
c — Other underground	307,547 19		22,573 80	4,858,450 81
Line transformers and devices	42,298 25		5,684 97	204,346 23
Electric services	465,572 35		33,602 39	4,658,169 57
Electric meters	257,586 39		8,627 66	2,540,951 16
Municipal street lighting	13,187 17		1,862 81	1,014,941 91
Commercial arc lamps				24,291 40
Electric motors and heaters				1,547 15
Electric tools and implements	1,581 50			12,371 04
Electric laboratory equipment	6,349 70		342 09	17,891 51
Engineering and superintendence	8,530 97			242,687 72
Law expenditures during construction				140 00
Misc. construction expenditures	2,030 12			44,132 96
Total	\$3,032,936 60		\$296,518 18	\$37,776,591 28

Fixed Capital Installed since December 31, 1908 — Other Departments.— District steam heating—tangible: Installed during year, \$61.98; withdrawn during year, \$7,040.59; cash cost to December 31, 1919, \$31,091.38.

Betterments on Leasehold Properties—“*Fixed Capital, December 31, 1908.*”—Balance December 31, 1918, \$102,955.39; retired during year, \$750 (applicable to prop-

* Included in Fixed capital in balance sheet.

The New York Edison Company

erty at 92 and 98 Vandam street) ; balance December 31, 1919, \$102,205.39, consisting of property leased from the rector, church warden, and vestrymen of Trinity church, at 98 Vandam street, \$31,327.18; at 92 Vandam street, \$38,226.13; property leased from New Amsterdam Gas Co. at 41st and 42nd streets and First avenue, \$32,652.08.

Betterments on Leasehold Properties—Fixed Capital Installed since December 31, 1908

LESSOR AND PROPERTY IMPROVED	Balance at beginning of year	Installed during year	Retired during year	Balance at end of year
Rector, church warden, and vestrymen of Trinity church:				
98 Vandam street	\$4,404 80	\$367 48		\$4,772 28
92 Vandam street.....	9,438 86	668 77		10,157 63
Woodburg G. Langdon:				
124 W. 42d street.....	142,315 46	357 50		143,172 96
New Amsterdam Gas Co.:				
40th-41st streets and First avenue	8,637 27	77 08		8,714 35
41st-42d streets and First avenue.	47,280 03	2,191 60		49,471 63
Yonkers Holding Co.:				
151 E. 36th street.....	17,995 46			17,995 46
Estate of Hugh J. Grant:				
362 E. 149th street.....	15,399 06	343 00		15,742 06
Third Avenue R. R. Co.:				
218th street and Ninth avenue..	3,819 30	109 83		3,929 12
N. Y. Railways Co.:				
148 E. 26th street.....	113,849 96	276 34		114,126 30
Estate of Serena Rhinelander:				
104 E. 32d street.....	19,162 09	1,636 13	\$150 00	20,648 22
Total	\$382,852 29	\$6,027 72	\$150 00	\$388,730 01

Details of Expenditures for Property

Land: Purchase of property at Jerome ave. south of 170th st.....	\$23,220 35
Purchase of property at Hester and Norfolk sts.....	81,968 20
Assessments for improvements of streets contiguous to property..	1,234 58
General structures: New office building, Tremont and Monterey aves.	15,543 59
New office building, Hester and Norfolk sts.....	13,347 68
Auto shop and shed at Shadyside.....	4,286 31
Sundry minor improvements.....	5,349 66
General equipment: Office furniture and equipment.....	9,342 24
Installed photometers and sundry shop tools at 41st street and First avenue	20,205 57
Installed additional coal handling equipment at Shadyside.....	36,104 15
Additional automobiles and replacements.....	33,463 48
Minor installations	1,600 53
Power plant buildings: Installed intake and discharge tunnels at 38th and 39th streets and First avenue.....	323,660 10
Increased height of a stack.....	51,192 43
Sundry installations and improvements.....	19,443 60
Furnaces, boilers, and accessories: Piping and fittings for 2 35,000-kw. turbines	66,509 19
Sundry minor installations and improvements.....	10,825 75
Turbo-generators: Installed 2 35,000-kw. turbines.....	373,482 71
Installed 2 condensers and equipment.....	368,331 66
Minor installations and improvements.....	5,628 20
Electric generators: Installed 2 35,000-kw. generators.....	172,839 33

The New York Edison Company

Details of Expenditures for Property — Concluded

Accessory electric power equipment: 2 sets reactance coils.....	\$17,232 00
Installed 1,000-kw. dynamotor and equipment.....	7,706 53
Minor jobs and engineering.....	14,350 66
Other minor improvements.....	11,181 85
Miscellaneous power plant equipment: Apparatus for testing, 2 35,000-kw. turbines	1,744 64
Minor jobs	52 68
Substation buildings: Proposed substation, architecture, etc.....	5,589 18
Minor installations and improvements	6,071 25
Substation equipment: Storage battery renewals.....	26,196 74
Installed 3,500-kw. rotary	9,296 40
Installed 1,000-kw. rotary	6,272 09
Installed 3 feeder switch sections.....	6,157 86
Installed sundry apparatus and cables.....	45,604 87
Minor installations	15,034 12
Poles and fixtures	6,390 41
Expenditures debited to other accounts, not specified.....	1,225,987 96
Total	\$3,032,936 60

Land Acquired during the Year.— 31 Hester street and 18 Norfolk street, acquired March 10, 1919, cost \$44,196.70; 20 Norfolk street, acquired May 19, 1919, cost \$15,591.39; 29 Hester street, acquired October 8, 1919, \$22,181.20; Inwood avenue, Nov. 21, 1919, cost, \$23,620.35; total cost, \$105,588.56.

Construction Work in Progress

DESCRIPTION OF PROJECT	Charges during year	Total expenditures
First avenue, 38th and 39th streets: Installation of 2 35,000-kw. turbines (structural and mechanical work and electric equipment and connections); changing location of step bearing and drip pumps on account of new tunnel; alterations to employees' quarters, plumbing and lighting; installing compartments, flooring, and connections for reactance control; installing new panels on generator control board and additional H. T. feeders; re-locating blowers in pump rooms.....	\$525,785 72	\$542,965 85
First avenue, 39th and 40th streets: Installing partitions and heaters on 6th mezzanine floor; preliminary work on hydraulic ash handling system; installing new evacuator air pumps and necessary piping; changes in discharge piping for circulating pumps; alterations to duct runs and equipment with generator No. 2; reinforcing group No. 45 and replacing small by larger cable; additions and alterations to coal handling and crushing equipment	24,776 38	24,776 38
55-59 Duane street: Installing gate locks and equipment on elevators; erecting blower and motor, platform, walkways, ducts, etc.; replacing starting box on rotaries; reinforcing h. t. feeder equipment to receive new h. t. feeder; installing 4 D. C. feeders; replacing cambric insulated by paper and rubber insulated cables; installing current and sheath transformers for paralleling feeders	15,600 09	15,600 09
27-29 W. 16th street: Replacing static transformer; replacing feeder and equipment No. 8 rotary; installing 2 D. C. feeders.....	15,185 54	15,185 54
115-121 E. 12th street: Erecting blower, motor, and ducts for ventilation of switchboard room.....	1,186 48	1,186 48

* Includes credit adjustment of \$2,212.02.

The New York Edison Company
Construction Work in Progress—Concluded

DESCRIPTION OF PROJECT	Charges during year	Total expenditures
115-117 W. 39th street: Replacing rotary shunts; installing 6 D. C. feeders	\$5,125 06	\$5,125 06
118-122 W. 53rd street: Installing pipe lines for new h. t. feeder and transfer control of existing feeders; installing 1 D. C. feeder	3,285 22	3,285 22
156-167 E. 60th street: Installing protective screens on rotaries	1,243 15	1,243 15
170-174 E. 64th street: Installing 1 D. C. feeder.....	580 88	580 88
100 Water street: Replacing static transformer on rotary No. 2; installing 3,500-kw. rotary and connections; installing 2 D. C. feeders.....	10,996 35	43,736 13
152 Clinton street: Installing 1 D. C. feeder.....	6,415 02	6,415 02
55 Crosby street: Installing 3 D. C. feeders.....	1,437 77	1,437 77
452-464 W. 27th street: Installing 3,500-kw. rotary and connections	26,353 82	44,004 92
122 E. 83rd street: Installing 3,500-kw. rotary and connections; building blower room and installing blower, motor, and connections.....	23,890 82	40,533 84
148 E. 26th street: Installing 3,500-kw. rotary and connections; installing fresh air intake in h. t. and end cell rooms	6,162 47	32,536 42
314-316 W. 41st street: Installing 3,500-kw. rotary and connections; installing pump, piping, wiring, etc.....	20,204 64	37,532 06
115-121 E. 103rd street: Installing 2 h. t. feeders; installing slate platforms, rubber mats, etc., on rotaries.....	3,857 84	4,242 89
421-423 E. 6th street: Preliminary work in connection with new substation	4,252 29	4,252 29
140th street and Elder avenue: Installing 150-kw. motor generator set, pipe, and cable runs; installing 11-kw. motor generator set, emergency battery and connections; installing pipes, runs, and connections for regulators	1,679 25	4,044 39
189th street and Park avenue: Installing 14 H. & K. switch compartments, etc.; ammeter bus and rearranging switchboard and connections; pipe runs, connections, and auto charging receptacles; 60-kw. motor, generator set, and connections	11,553 20	73,723 11
Lafayette & Whitlock avenues: Installing additional commercial feeders and equipment.....	6,263 80	6,263 80
Hester and Norfolk streets: Preliminary work on new office building	2,473 68	2,473 68
First avenue and 41st street: Building scale foundation, housing and lighting; installing shop tools and safety guards	4,961 75	5,030 82
Various stations: Installing slate platforms, ladders, rubber mats, on various rotaries; remodeling circuit breakers to larger capacity; making and inspecting 107 three-phase reactance coils; installing panels, circuits, and equipment for street lighting control.....	86,485 78	86,485 78
High-tension customers: Installing panels and equipment.....	27,632 39	27,632 39
Automobiles: Making up batteries and parts.....	38,360 42	38,360 42
Various locations: Underground high-tension feeders (Consol. subway); underground low-tension feeders and mains (Consol. subway); underground low-tension feeders and mains (Empire City); overhead extensions and removals in Bronx district; services; city, street, and park lighting; sundry minor and miscellaneous jobs	466,320 06	639,433 65
Total	\$1,332,080 47	\$1,708,068 63

The New York Edison Company
Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage	Amounts charged to renewals and replacements — plant withdrawn from service
Boilers	4	\$62,358 32	\$32,586 44	\$29,732 88
Steam engines	7	926,100 00	87,920 00	838,180 00
Generators	7	266,437 50	.....	266,437 50
Electric meters	3,101	53,754 05	2,628 28	50,125 77
38th and 39th sts. and First ave.				
Part of one smokestack.....	—	19,398 45	.....	19,398 45
Tunnel abandoned	—	8,400 00	.....	8,400 00
Altering of employees' quarters.	—	6,000 00	.....	6,000 00
39th and 40th sts. and First ave.				
Boiler room wiring.....	—	5,932 42	.....	5,932 42
342 W. 31st st., steam heat piping.	—	7,040 59	.....	* 7,040 59
Adjustments .....	—	.....	.....	Cr ¹⁰ 629 94
Storage battery renewals.....	—	29,218 66	.....	29,218 66
Automobiles and parts	—	41,634 77	2,371 25	39,263 52
Line transformers	77	7,709 46	2,568 81	5,140 65
Miscellaneous at general structures	—	642 09	298 40	343 69
38th and 39th sts. and First ave.				
Equipment for 7 engines.....	—	277,166 25	32,729 25	253,490 16
Miscellaneous at generating stations	—	3,510 06		
Miscellaneous at substations.....	—	5,643 10		
Street conductors, services, street lighting equipment	—	347,069 45	257,304 76	89,864 69
Total	—	\$2,098,906 17	\$418,287 19	¹¹ \$1,640,948 45

* Charged to surplus.

¹⁰ Concurrently charged to surplus.

¹¹ Exclusive of charges to surplus as noted above.

MISCELLANEOUS INVESTMENTS 15

The New York Edison Company									
NAME OF ISSUING COMPANY AND SECURITY	Date of issue of security	Date of maturity of security	INTEREST OR CONTRACTUAL DIVIDENDS (IF ANY)		Par value of amount held	Date of acquisition by respondent	Actual money cost to respondent	Amount at which carried on books, Dec. 31, 1919	Income accrued during year
			Rate per cent	Dates due					
<i>Securities held in "Fixed Capital, December 31, 1908":</i>									
Con. Tel. & El. Sub. Co., 1st mtg. bonds	1890-1892	1940-1942	6	J. & D.	\$1,549,000 00	May 1, 1901			\$92,940 00
Con. Tel. & El. Sub. Co., 2d mtg. bonds	1890-1892	1940-1942	6	J. & D.	1,386,000 00	May 1, 1901			83,160 00
Con. Tel. & El. Sub. Co., deb. bonds	1891-1898	1896-1903	6	J. & J.	1,290,000 00	May 1, 1901		(¹⁵)	77,400 00
Con. Tel. & El. Sub. Co., stock	1902-1907	—	—	—	1,520,500 00	May 1, 1901			12,000 00
Yonkers El. Lt. & Pr. Co., 1st mtg. bonds	July, 1892	July, 1922	6	J. & J.	200,000 00	May 1, 1901			—
Yonkers El. Lt. & Pr. Co., stock	1896-1902	—	—	—	190,100 00	May 1, 1901			—
Total	—	—	—	—	\$6,135,600 00	—	(¹⁵)	(¹⁵)	\$265,500 00
<i>Other stocks of associated companies:</i>									
Edison Light and Power Inst. Co.	May 1, 1902	—	—	—	\$1,216,400 00	May 1, 1901	\$1,216,400 00	\$1,216,400 00	\$35,000 00
Con. Tel. & El. Sub. Co.	1901-1909	—	—	—	149,500 00	1901-1909	77,734 90	77,734 90	—
Yonkers El. Lt. & Pr. Co.	1903-1911	—	—	—	9,900 00	1903-1911	4,646 83	20 00	—
Total	—	—	—	—	\$1,375,800 00	—	\$1,298,781 73	\$1,294,154 90	\$35,000 00
<i>Other advances to associated companies:</i>									
Con. Tel. & El. Sub. Co., deb. bonds	1905-1918	1905 and Demand	6	J. & J.	\$16,861,000 00	1905-1918	\$16,861,000 00	\$16,861,000 00	\$1,011,660 00
Con. Tel. & El. Sub. Co., deb. bonds	May 1, 1919	Demand	6	J. & J.	768,000 00	May 1, 1919	768,000 00	768,000 00	30,488 55
Yonkers El. Lt. & Pr. Co., notes	1907-1917	Demand	6	J. & J.	1,185,700 00	1907-1917	1,185,700 00	1,185,700 00	72,422 14
Edison Light and Power Inst. Co., advances	1901-1912	—	—	—	344,042 25	1901-1912	344,042 25	344,042 25	—
Total	—	—	—	—	\$19,158,742 25	—	\$19,158,742 25	\$19,158,742 25	\$1,114,570 69

¹⁵ For full details see Commission's Report for 1908, volume III, pages 205-208. All investments are free except as noted.

¹⁶ No separate valuation is reported and the items are therefore not divided between stocks of associated companies and funded debt of associated companies.

¹⁷ Date of certificates issued in name of respondent, "subsequent to date of acquisition."

¹⁸ Of this amount, \$1,000,000 is held by the Central Trust Co. of New York.

¹⁹ Respondent acquired 95 shares of stock on June 13, 1911, for \$4,626.83, which amount was charged to surplus, in accordance with order of the Commission.

The New York Edison Company

MISCELLANEOUS INVESTMENTS — Concluded

NAME OF ISSUING COMPANY AND SECURITY	Date of issue of security	Date of maturity of security	INTEREST OR CONTRACTUAL DIVIDENDS (IF ANY)		Par value of amount held	Date of acquisition by respondent	Actual money cost to respondent	Amount at which carried on books, Dec. 31, 1919	Income accrued during year
			Rate per cent	Dates due					
<i>Other investment securities — free:</i>									
Empire City Sub. Co., bonds	July, 1892	July, 1942	6	J. & J.	\$100,000 00	May 1, 1901	\$160,000 00	\$100,000 00	\$9,600 00
Travers Securities Co., bonds	July, 1938	July, 1911	5	J. & J.	11,000 00	July 31, 1908	11,000 00	500 00	525 00
Illinois Central R. R. Co., bonds	Sept., 1897	Jan., 1953	3½	J. & J.	15,000 00	May 1, 1901	14,462 71	14,462 71	700 00
N. Y. C. R. R. Co., bonds	July, 1897	July, 1997	3½	J. & J.	20,000 00	May 1, 1901	20,983 61	20,983 61	2,000 00
Ogden Gas Co., bonds	Nov., 1897	May, 1945	5	M. & N.	40,000 00	May 1, 1901	37,377 77	37,377 77	1 08
Harley Silk Co., bonds	N. R.	N. R.	5	N. R.	21 51	April 12, 1916	21 51	21 51	—
Electrical Testing Lab., stock	1907	1914	—	—	38,370 00	1901—1914	38,400 00	38,400 00	3,837 00
Harper Bros., stock	July, 1906	—	—	—	1,440 90	May 1, 1901	2,718 68	1 00	—
Cahill Music Patents, stock	July, 1908	—	—	—	6,100 00	June 30, 1908	6,047 76	1 00	—
Repetti, stock	July, 1911	—	—	—	1,380 00	July 12, 1911	695 86	1 00	—
Central Foundry Co., stock	Sept., 1911	—	—	—	72 46	Sept. 30, 1911	36 23	1 00	—
Herald Square Hotel Co., stock	April 8, 1914	—	—	—	524 22	Jan. 4, 1914	524 22	1 00	—
Simpson-Crawford Corp., voting trust cert.	N. R.	—	—	—	62 16	July 9, 1914	92 16	1 00	—
Simpson-Crawford Corp., voting trust cert.	N. R.	—	—	—	6,996 68	Aug. 7, 1914	6,996 68	10 63	—
Broadway Knitting Mills, Inc., scrip	N. R.	—	—	—	10 63	June, 1915	10 63	—	—
A. T. Bodington, stock	N. R.	—	—	—	81 95	Nov. 7, 1915	81 95	—	—
American Real Estate Corp., cert. of deposit	Oct. 4, 1916	—	—	—	9,537 04	Nov. 7, 1916	9,537 04	9,537 04	—
Jandorf and Steiner, Inc., cert. of ind	Oct. 27, 1916	—	—	—	189 67	Dec. 16, 1916	189 67	22 08	—
United States Produce Co., stock	Dec. 15, 1916	—	—	—	22 08	Dec. 16, 1916	22 08	—	—
Insurance Participation cert.	1904—1919	—	—	—	1,067,106 65	1904—1919	1,067,106 65	1,067,106 65	32,013 20
Walter S. Logan, real estate mg.	N. R.	—	—	—	12,000 00	Dec. 28, 1918	12,000 00	12,000 00	1,384 50
U. S. Liberty bonds, first loan	June 15, 1917	June 15, 1947	4½	J. & D.	753 00	Sept., 1918	750 00	750 00	26 33
U. S. Liberty bonds, first loan	May 9, 1918	June 15, 1947	4½	J. & D.	14,950 00	Sept., 1918	14,950 00	14,950 00	635 04
U. S. Liberty bonds, second loan	Nov. 15, 1917	Nov. 15, 1942	4½	M. & N.	31,650 00	Sept., 1918	31,650 00	31,650 00	1,345 16
U. S. Liberty bonds, third loan	May 19, 1918	Sept. 15, 1928	4½	M. & S.	12,600 00	Dec. 30, 1919	12,600 00	12,600 00	156 20
U. S. Liberty bonds, fourth loan	Oct. 24, 1918	Oct. 15, 1938	4½	A. & O.	21,700 00	Dec. 31, 1919	21,700 00	21,700 00	—
Total					\$1,471,195 95		\$1,469,555 21	\$1,442,268 67	\$52,193 50
<i>Other investment securities — bond:</i>									
U. S. Liberty bonds, first loan	May 9, 1918	June 15, 1947	4½	J. & D.	\$20,000 00	Sept., 1918	\$20,000 00	\$20,000 00	\$850 19
U. S. Liberty bonds, first loan	June 15, 1917	June 15, 1947	4½	J. & D.	30,000 00	Sept., 1918	30,000 00	30,000 00	1,050 25
U. S. Liberty bonds, first loan	May 9, 1918	Sept. 15, 1928	4½	M. & S.	3,205,000 00	May, 1918	3,205,000 00	3,205,000 00	136,212 50
U. S. Liberty bonds, fourth loan	Oct. 24, 1918	Oct. 15, 1938	4½	A. & O.	1,000,000 00	Nov. 21, 1918	1,000,000 00	1,000,000 00	42,500 00

The New York Edison Company

	N. Y. N. R.	Nov. 1932	31	M. & N.	500 00	July 27, 1909	456 25	456 25	17 50
City of New York, bonds.....	N. Y.	Nov. 1932	31	M. & N.	500 00	July 27, 1909	456 25	456 25	17 50
City of New York, bonds.....	N. R.	May 1937	41	M. & N.	25,000 00	Sept. 15, 1915	25,500 00	25,500 00	1,125 00
City of New York, bonds.....	N. R.	May 1944	41	M. & N.	5,000 00	Jan. 31, 1916	5,075 00	5,075 00	213 50
City of New York, bonds.....	N. R.	May 1946	41	M. & N.	1,000 00	Nov. 2, 1916	1,081 15	1,081 15	43 50
Empire City Sub. Co., bonds.....	N. R.	July 1, 1942	6	A. & O.	250,000 00	May 1, 1931	250,000 00	250,000 00	21,540 00
Empire City Sub. Co., bonds.....	N. R.	June 1, 1940	6	J. & J.	250,000 00	May 1, 1931	250,000 00	250,000 00	15,000 00
Total.....				J. & D.	\$4,395,500 00		\$4,896,082 40	\$4,896,082 40	\$218,550 44
Grand total.....					\$33,036,838 30		\$26,823,161 59	\$26,791,248 22	\$1,685,814 63

¹⁷ Bonds matured on July 1, 1911, and payment of principal and interest has not as yet been made.

¹⁸ These bonds were issued by Consolidated Telegraph and Electrical Subway Co., and were assumed by Empire City Subway Co. when the latter company took over subways of the former company.]

The New York Edison Company

Bills and Accounts Receivable from Associated Companies.— (1) Advances to associated companies: ²⁹Yonkers El. L. & P. Co., advanced during year and amount at end of year, \$50,000; interest at 6% accrued and paid during year, \$2,354.79; Consolidated Tel. & El. Sub. Co., amount at beginning of year, \$900,000; advanced during year, \$1,000,000; reimbursed during year, \$900,000; amount at end of year, \$1,000,000; interest at 6% accrued during year, \$28,150.67; interest received during year, \$23,235.62.

(2) Current accounts receivable from associated companies: ³⁰			
Con. Tel. & El. Sub. Co..	\$7,468.38	New Amsterdam Gas Co....	\$39.30
Yonkers El. L. & P. Co....	\$2,121.85	Westchester Lighting Co....	6,247.70
Edison L. & P. Inst. Co....	4,227.46	N. Y. & Q. E. L. & P. Co..	21,101.44
Consolidated Gas Co.....	5,156.01	Standard Gas Lt. Co.....	3.40
United El. L. & P. Co.....	³¹ 632,040.51	Astoria L., H. & P. Co....	98.58
Total			\$768,565.13

Miscellaneous Accounts Receivable.— Empire City Subway Co., estimated allowance for repairs and maintenance of Edison subways, year 1919, \$48,000; offsetting accounts payable items, \$48,324.82; merchandise sold to employees, \$693.06; damages and other claims, \$12,810.45; rents, \$3,182.16; merchandise sold and work done, \$238,223.68; work in progress for others, \$74,817.27; other, \$26,541.69; total, \$452,593.13.

Special Deposits.— Coupon, \$122,860; with City of New York, \$41,795.63; with National City Co., \$2,500,000; total, \$2,664,655.63.

Prepayments.— Insurance, \$12,898.78; rents, \$999.90; subway rent, Cr., \$3,287.14; other, \$114.50; total, \$5,726.04.

Materials and Supplies.— Bituminous coal, \$534,034.80; bituminous coal in transit, \$332,481; anthracite coal, \$7,790.46; reels, \$50,242.10; arc globes, \$5,437.40; incandescent lamps, carbon, \$2,416.35; tungsten, \$307,335.04; gem, \$5,111.33; poles, \$7,975.92; cross-arms, \$4,560.25; insulators, \$7,642.40; copper wire and cables, \$570,292.13; copper, lead, tin, iron, steel, \$301,090.25; stationery and stamped envelopes, \$56,746.46; spare armature and parts, \$43,337.64; lubricants, \$30,905.45; pipe stock and fittings, \$36,289; underground tubing and material, \$66,297.12; station operating and department supplies, \$91,531.06; automobile parts and supplies, \$53,683.66; spare parts and apparatus for station construction, \$233,316.44; condensed tubes, \$150,672.12; cement, lumber, and miscellaneous, \$62,346.10; arc light parts and tubes, \$17,223.06; miscellaneous, \$809.72; total, \$2,969,167.25.

Other Suspense.— Cash advanced to employees for expenses, \$690; railroad feeder agreement with Third Avenue Railway Co., ³² \$90,198.82; total, \$80,888.82.

Securities.— See Table XLI; also 1917 Abstract.

Matured Real Estate Mortgages.— Held by associated companies: New Amsterdam Gas Co., 39th and 40th streets and First avenue to East river, \$367,011.74. Held by other than associated companies: 174 W. 64th street, \$8,500; 33-43 Gold street, \$150,000; 259-261 W. 123d street, \$19,000; 27-29 W. 16th street, \$50,000; 177th street and Monterey avenue, \$30,000; 29 Hester street, \$15,500; 20 Norfolk street, \$9,000; total, \$639,011.74, on which the amount of interest accrued during the year was \$3,964.56. Interest accrued on \$14,000 of real estate satisfied during the year was \$579.17.

Bills and Accounts Owning to Associated Companies.— Demand loans: Consolidated Gas Co., \$3,500,000; interest accrued and paid during year, at 6%, \$210,000; amount owing at end of year, including \$17,835.62 interest accrued, \$3,517,835.62.

²⁹ There was also included under interest and dividends receivable the following from associated companies: Con. Tel. and El. Subway Co., \$697,735.45; Edison Light and Power Inst. Co., \$58,151.39; total, \$755,886.84.

³⁰ No interest charged on open accounts.

³¹ In addition, respondent reported as consumers' accounts receivable, \$48,317.37, and did not include tentative coal figures and miscellaneous items, \$172,231.80, which were included by United El. & P. Co. in its total of \$862,589.58 accounts payable to the respondent.

³² [Represents balance of respondent's share of amount expended by it for changing and remodeling old high tension cables of the Third Avenue Railway Co., in accordance with the terms of the agreement between that company and the respondent.—1915 Report.]

The New York Edison Company

Open accounts: Consolidated Gas Co., \$10,732.97; New Amsterdam Gas Co., \$78.06; Westchester Lighting Co., \$21.60; Yonkers El. L. & P. Co., \$48,140.34; United El. L. & P. Co., \$48,421.31; United El. L. & P. Co., Cr. \$77,931.46; total, \$27,462.84.

Consumers' Deposits.—At beginning of year, \$825,970.67; added during year, \$468,967.89; refunded during year, \$350,985.06; balance at end of year, \$733,953.50; interest accrued and paid during year, \$33,142.67. (For number of deposits, see Table XL.)

Miscellaneous Accounts Payable.—Unclaimed wages, \$5,306.58; advances by customers for services, \$10,506.14; unclaimed dividends, \$586.26; unlocated debtors and creditors, \$6,518.08; rent guarantee deposit, \$190; sundry creditors, audited vouchers, \$651,586.84; others, \$35,891.92; total, \$710,586.82.

Other Unfunded Debt.—Wages accrued, \$107,042.39; water accrued, \$18,496; rents accrued, \$625; federal income tax deductions, \$23,814.50; miscellaneous expenses accrued, \$29,877.83; total, \$179,864.71.

Reserves

	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Contingency ^m	\$23,805,570 40			\$23,805,570 40
Renewals and replacements — plant withdrawn from service ^m	2,568,621 07	\$1,506,840 92	\$1,379,118 32	2,193,343 67
Unamortized premium on debt.....	169,354 76		5,661 00	163,693 75
Insurance	148,488 76			148,488 76
Insurance participation	1,000,438 14	66,668 51		1,067,106 65

Suspense Credit Balance.—Difference between par value, \$4,109.80, and actual money cost, \$3,906.93, of reacquired New York Gas and Electric Light, Heat and Power Co. purchase money bonds and scrip, \$299.87.

INCOME AND SURPLUS ACCOUNTS

Comparative Condensed Statement, 1918 and 1919

	1918	1919	Increase or (D) decrease
Operating revenues	\$20,339,208 26	\$23,798,272 73	\$3,459,069 47
Operating expenses	\$14,936,325 88	\$16,741,561 29	\$1,755,235 41
Uncollectible operating revenue.....	47,328 66	35,176 04	D 12,152 62
Tax accruals	3,198,176 31	2,888,528 46	D 309,647 85
Total revenue deductions.....	\$18,231,830 85	\$19,665,265 79	\$1,433,434 94
Operating income applicable to corporate and leased properties.....	\$7,107,372 41	\$9,133,006 94	\$2,020,634 53
Rent deductions	1,781,874 99	1,781,830 81	D 44 18
Operating income applicable to corporate property	\$5,325,497 42	\$7,346,176 13	\$2,020,678 71
Non-operating income.....	1,885,888 28	1,923,350 79	37,462 51
Gross corporate income.....	\$7,211,385 70	\$9,269,526 92	\$2,058,141 22
Interest deductions, etc.....	2,027,639 77	2,023,389 60	D 4,250 17
Net corporate income.....	\$5,183,745 93	\$7,246,137 32	\$2,062,391 39
Other additions to surplus.....	141,619 84	26,429 13	D 115,190 71
Surplus at beginning of year.....	36,323,409 66	36,925,824 12	602,414 47
Total	\$41,648,775 42	\$44,198,390 57	\$2,549,615 15

^m See *Depreciation*, page 863.

ⁿ Includes \$238,169.87, cost of dismantling and removing of retired equipment.

The New York Edison Company

INCOME AND SURPLUS ACCOUNTS — *Concluded*Comparative Condensed Statement, 1918 and 1919 — *Concluded*

	1918	1919	Increase or (D) decrease
Dividends (7% on outstanding capital stock)	\$4,616,178.00	\$4,616,178.00	.....
Other deductions from surplus.....	106,773.30	44,899.83	D \$61,873.47
Surplus at end of year.....	\$36,925,824.12	\$39,537,312.74	\$2,611,488.62

INCOME STATEMENT

SALES OF ELECTRIC CURRENT AND OPERATING REVENUES

	Kilowatt hours	AVERAGE PRICE (CENTS)		Net amount for year	Increase or (D) decrease
		1918 ^a	1919		
Operating revenues — sales of electric current:					
Municipal:					
Street lighting, incan. (l. t.)	18,322,811	6.04	6.06	\$1,110,786.76	\$28,199.13
Lighting mun. buildings, retail (l. t.)	2,749,168	5.78	5.74	157,865.95	9,943.10
Lighting mun. buildings, wholesale (l. t.)	5,032,010	3.34	3.30	166,044.04	1,722.82
Heat and power (l. t.)	323,725	6.00	6.00	19,423.90	D 2,253.97
Breakdown (l. t.)	1,127	18.75	10.65	120.00	90.00
High pressure fire service (h. t.)	701,800	5.12	6.71	47,081.31	D 5,470.75
Total, municipal sales ^a	27,130,641	5.48	5.53	\$1,501,321.96	\$32,230.83
U. S. Govt. lgt. & power (l. t.)	5,007,127	3.22	3.48	\$174,212.38	\$29,711.12
Commercial (l. t.):					
General rate	294,988,437	6.37	6.38	\$18,813,429.86	\$3,088,289.87
Stor. bat. and refrig.	7,779,126	3.58	3.61	281,107.45	51,218.43
Wholesale	156,232,411	3.78	3.73	5,822,433.43	643,310.08
Electrical show	4,891	.....	3.50	1471.08	171.06
Breakdown service	11,506,144	4.78	4.85	558,04.01	92,266.64
Interior fire alarm .....	.....	.....	.....	21,015.55	2,486.10
Total, gen. consumers (l. t.)	470,511,009	5.40	5.42	\$25,496,561.36	\$3,887,742.18
Miscellaneous:					
Railroad corps (h. t.)	91,221,670	0.79	0.82	\$747,235.80	\$9,370.17
Electrical corporations ..	20,896,874	2.27	2.74	573,120.53	40,139.57
United El. L. & P. Co. (l. t.)	6,772,442	5.28	5.39	365,242.10	38,360.65
Other El. Corps. (h. t.) ..	14,124,432	1.22	1.47	207,878.43	1,778.92
Other miscellaneous (h. t.)	19,782,879	1.31	1.28	253,050.48	D 65,743.77
Total (h. t.)	125,830,781	0.97	0.95	1,255,246.02	D 60,065.43
Total (l. t.)	508,719,419	5.38	5.47	27,490,256.49	3,993,515.03
Total, sales of current ^a	634,550,200	4.33	4.53	\$28,745,502.51	\$3,933,449.60
Miscellaneous operating revenues: Electric merchandise and jobbing revenues, ^a \$35,896.17; joint electric rent revenue, \$1,008.16; other revenues, \$10,865.89				\$47,770.22	D \$213,369.61
Total operating revenue				\$28,793,272.73	\$3,720,080.09

^a [Operating revenues, operating expenses, and rent deductions have been reclassified to put these on a basis comparable with the corresponding 1919 items.]

^a Current supplied free to the municipality under franchise requirements, 65,162 kw.hrs. for street lighting and 15,815 kw.hrs. for pressure tunnels, Catskill aqueduct, is excluded.

^a Receipts from sales of merchandise and from jobbing, \$875,730.33, less cost of materials sold, \$839,834.16.

The New York Edison Company

INCOME STATEMENT—Continued

	Cents per kw.hr. ²²	Net amount for year	Increase or (D) decrease
Operating expenses:			
Power plant labor	0.126	\$982,963 99	\$320,076 38
Fuel for power.....	0.683	5,337,638 49	981,939 20
Other supplies and expenses.....	0.028	220,351 73	58,527 50
Repairs	0.097	762,172 87	222,189 83
Total (generating) station expenses....	0.934	\$7,308,117 08	\$1,482,732 90
Add electric energy bought at average of.	1.156	971,545 64	33,915 08
Less electric energy sold at average of.....	0.878	\$248,043 85	82,032 28
Total production expenses.....	1.249	\$7,926,618 87	\$1,434,614 70
Transmission (and electric) storage.....	0.125	795,569 90	166,868 08
Distribution	0.278	1,790,811 18	397,919 36
Commercial utilization	0.070	442,929 83	D 251,277 44
Municipal lighting	0.063	338,388 91	13,816 87
Commercial administration	0.145	923,014 34	43,679 87
Promotion of business.....	0.132	840,044 83	79,256 65
General expenses (excluding depreciation).	0.349	2,211,342 01	D 77,063 81
Total of foregoing.....	2.401	\$15,235,720 27	\$1,806,212 78
Renewals and replacements—plant with- drawn from service, Cr. ²¹	0.237	1,505,940 92	215,032 30
Total (including amortization) ²¹	2.638	\$16,741,561 29	\$2,021,245 08
Uncollectible operating revenue.....	0.006	35,176 04	D 12,152 63
Tax accruals	0.459	2,898,528 46	D 309,647 85
Subway duct rents	0.257	1,632,160 77	D 1,800 06
Joint facility rents	0.000	922 92	.....
Miscellaneous rents	0.015	91,487 86	1,377 17
Municipal rents and non-tax charges.....	0.002	9,603 26	D 61 29
Total of expenses, taxes, etc.....	3.377	\$21,399,440 60	\$1,699,401 38
Rent for lease of Brush El. Ill'g Co.....	0.007	47,656 00	.....
Total of foregoing deductions.....	3.384	\$21,447,096 60	\$1,699,401 38
Operating income applicable to corporate property.....		Net amount for year \$7,346,176 12	Increase or (D) decrease \$2,400,628 71

Non-operating income:

Miscellaneous rent revenues, 33-43 Gold street, \$16,997.20;		
Elm and Duane streets, \$16,990.75; other rents, \$11,-		
049.25	\$45,087 20	\$2,941 29

²² Based on 634,550,200 kw.hrs. sold, except items of generating cost which are based on net output, 781,516,212 kw.hrs.

²¹ [Constituent items shown above were computed by the Bureau of Statistics and Accounts.]

²⁰ Purchased from United El. L. & P. Co., 77,972,395 kw.hrs. low tension at an average price of 0.98¢, \$768,919.02; 3,290.181 kw.hrs. low tension at an average price of 5.29¢, \$174,276.20; from Brooklyn Edison Co., 106,100 kw.hrs., high tension at an average price of 1.75¢, \$1,839.25; from Interborough R. T. Co., 2,610,700 kw.hrs. high tension at an average price of 1¢, \$26,107; from Brooklyn R. T. Co., 21,900 kw.hrs. high tension at an average price of 1.27¢, \$404.17; exclusive of 25,485 kw.hrs. purchased from United El. L. & P. Co. for \$765.51, charged to operating expenses and used by respondent in its own operations.

²¹ The company makes no charge to the operating expense account "General amortization." Instead, it has substituted the unauthorized expense account "Renewals and replacements—plant withdrawn from service," for which the concurrent credit is made to a reserve account of the same name. See *Depreciation*, page 868.

The New York Edison Company
INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Interest revenues: Con. Tel. & El. Sub Co., \$1,295,648.55; Yonkers El. L. & P. Co., \$84,422.14; from Empire City Sub. Co., \$46,140; U. S. Liberty bonds, including \$5,867.68 on bonds purchased for employees, \$158,643.34; insurance participation certificates, \$32,013.20; on other bonds, \$5,978.08; on loans from associated companies, \$30,506.46; on consumers' notes, \$699.21; on bank balances, \$43,211.38; on special deposits with National City Co., \$157,056.48; on Catskill Aqueduct Transmission line, \$13,342.74; other interest, \$1,116	1,898,776 58	71,698 81
Dividends on stocks: Edison Light and Power Inst. Co., \$35,000; Electrical Testing Laboratories, \$3,837	38,837 00	D 25,000 00
	\$1,937,613 58	\$46,698 81
Less: Rent expense, \$51,167.99; taxes, \$2,063; miscellaneous expense, \$6,044	59,299 99	12,177 00
Non-operating income	\$1,923,350 79	\$37,463 81
Gross corporate income	\$9,369,526 92	\$3,053,141 22
Deductions from gross income: Interest accrued on funded debt, \$1,696,979.94; on consumers' deposits, \$33,142.67; on taxes in dispute, \$31,430.43; on obligations to the Consolidated Gas Co., \$210,000; on matured real estate mortgages, \$31,343.73; on loan ^{as} (\$700,000) by National City Bank, \$2,335.25; other, \$23,848.58	\$2,029,050 60	D \$4,250 17
Amortization of premium on debt	Cr 5,661 00	.....
Total deductions	\$2,023,389 60	D \$4,250 17
Net corporate income	^{as} \$7,246,137 32	\$2,063,391 39

^{as} [Includes \$23,814.50 tax on bonds, assumed by respondent and treated by it as a tax accrual. It is here transferred to deductions from income.]

^{as} The above figures are here rearranged to show the income applicable to investment in electric property and conduit companies:

	1919	Increase or (D) decrease
Total revenue deductions (i.e. operating expenses, uncollectible operating revenue, and tax accruals)	\$19,665,265 79	\$1,653,596 24
Operating income applicable to corporate and leased property	\$9,123,006 94	\$1,795,508 23
Deduct — Rent to Cons. Tel. & El. Sub., \$1,423,378.81; Empire City Sub., \$196,084.65; other subway duct rents, \$6,697.31; Brush El. Ill. Co., \$47,666; joint facility rents, \$922.92; miscellaneous, \$101,091.12	\$1,781,830 81	
Less interest from Cons. Tel. & El. Sub., \$1,295,648.55; Empire City Sub., \$46,140; (rents receivable, \$45,037.20, less expenses and taxes, \$59,299.99); loss, \$14,262.79	1,327,525 76	454,305 05
Income applicable to investment in electric property and conduit companies	\$8,673,701 89	\$2,029,338 15
Interest deductions	\$2,023,389 60	(D 4,250 17)
Less interest and dividends receivable from National City Co., \$157,056.48; Edison L. & P. Inst. Co., \$35,000; Electrical Test. Lab., \$3,837; Yonkers El. L. & P. Co., \$84,422.14; miscellaneous, \$315,509.41	595,825 03	(28,203 07)
Net amount	1,427,564 57	D 32,453 24
Net corporate income	\$7,246,137 32	\$2,063,391 39

The New York Edison Company

CORPORATE SURPLUS		Amount
Surplus, December 31, 1918.....		\$36,925,824 12
Balance for year transferred from income account.....		7,246,137 33
Refund U. S. Govt., internal revenue stamps covering chattel mortgage of Mount Morris El. Lt. Co.....		494 75
Cancellation of part of 1918 personal tax and interest thereon.....		1,081 47
Charge to Yonkers El. Lt. & P. Co. grantee apportionment account, for cost of maintenance of the feeders to Dinwoodie.....		24,902 81
Total		\$44,198,390 87
Dividends (7% on outstanding capital stock).....	\$4,616,178 00	
Cancellation of bills rendered N. Y. Service Co. for repairs to steam plant, W. 31st st.....	7,116 19	
Equipment withdrawn at steam plant, W 31st st.....	7,670 53	
Cancellation of bills rendered Yonkers El. Lt. & P. Co. for fan motors.....	677 18	
Cost of temporary service to T. P. McGovern Co.....	10,359 73	
5% of cost of maintenance and operation of Catskill Aqueduct Transmission line.....	19,076 20	
Total deductions		4,661,077 83
Surplus, December 31, 1919.....		\$39,537,312 74

Municipal Street Lighting ²⁴

BOROUGH OF MANHATTAN <i>Incandescent</i>	Number of lamps	Price per year	Amount of revenue	Consumption (kw. hrs.)
25-watt tungsten	350	\$28 25	\$782,853 61	13,503,814.7
25-watt tungsten	306	24 00		
25-watt tungsten	9	22 50		
60-watt tungsten	14	25 00		
100-watt tungsten	1,251	28 00 to 28 50		
150-watt gas filled	943	37 50		
200-watt gas filled	2,713	46 00		
300-watt gas filled	4,128	76 50		
300-watt gas filled (66 pairs).....	132	131 00		
400-watt gas filled	2,543	83 50		
400-watt gas filled (151 pairs).....	302	142 00		
500-watt gas filled	47	95 50		
500-watt gas filled (11 pairs).....	22	166 50		
750-watt gas filled	76	119 00		
450-watt gas filled	23	Free		
Total	12,941	—	\$782,853 61	13,503,814.7
BOROUGH OF THE BRONX				
25-watt tungsten	23	\$28 25	\$327,933 15	4,818,996.2
25-watt tungsten	1	24 00		
100-watt tungsten	407	28 00 to 28 50		
200-watt gas filled	112	46 00		
60-watt gas filled	113	29 25		
100-watt gas filled	6,710	23 25 to 25 00		
250-watt gas filled	123	47 00		
400-watt gas filled	1,780	74 50		
600-watt gas filled	4	91 00		
300-watt gas filled	108	76 50		
450-watt gas filled	1	Free		
Total	9,382	—	\$327,933 15	4,818,996.2
Grand total.....	22,321	—	\$1,110,786 76	18,322,810.9

²⁴ Hours burning per year, 3,950.

The New York Edison Company
Inter-company Purchases, Sales, Rents, Etc.

			DISTRIBUTION	
	Kilowatt hours	Total compensation	Charged to expense	Credited to revenue
<i>Electrical energy sold to</i> ²⁵				
Third Avenue Ry. Co. (h. t.)....	90,853,570	\$743,529 87	.....	\$743,529 87
Interborough R. T. Co. (h. t.)..	359,000	3,590 00	.....	3,590 00
Brooklyn R. T. Co. (h. t.).....	9,100	115 93	.....	115 93
Total, railroad corporations..	91,221,670	\$747,235 80	.....	\$747,235 80
United El. L. & P. Co. (l. t.)....	6,772,442	\$365,242 10	.....	\$365,242 10
Yonkers El. L. & P. Co. (h. t.)..	24,232	729 96	.....	729 96
Yonkers El. L. & P. Co. (h. t.)..	13,359,700	200,395 50	.....	200,395 50
N. Y. & Queens El. L. & P. Co. (h. t.)	740,400	6,752 97	.....	6,752 97
Total, electrical corporations.	20,896,874	\$573,120 53	.....	\$573,120 53
United El. L. & P. Co. (at cost) (h. t.)	39,671,400	\$348,043 85 Cr	\$348,043 85	.....
<i>Electrical energy purchased from</i> ²⁶				
United El. L. & P. Co. (h. t.)....	77,972,805	\$768,919 02	\$768,919 02	.....
United El. L. & P. Co. (l. t.)....	3,290,181	174,276 20	174,276 20	.....
Brooklyn Edison Co. (h. t.)....	105,100	1,839 25	1,839 25	.....
Interborough R. T. Co. (h. t.)...	2,610,700	26,107 00	26,107 00	.....
Brooklyn R. T. Co. (h. t.).....	31,900	404 17	404 17	.....
Total	84,010,276	\$971,545 64	\$971,545 64	.....
Joint facilities:				
Cables at crossing, Queensboro bridge:				
United El. L. & P. Co.....		\$3,600 00	\$1,023 16	Dr \$2,571 84
Brooklyn Edison Co.....		3,554 06	Cr ²⁷ 2,808 02	746 04
Cable-house at 209th street (United El. L. & P. Co.)		215 28	Cr	63 36
Cable crossing at 209th street (United El. L. & P. Co.)		323 04	Cr	95 04
Cables, 201st st. to N. Y.-Yonkers city line.		13,332 18	Cr	5,839 52
Pole attachments:				
Western Union Telegraph Co.....		7 51	.....	7 51
National District Telegraph Co.....		3 75	.....	3 75
Postal Telegraph Cable Co.....		6 75	.....	6 75
Stock Quotation Telegraph Co.....		5 63	.....	5 63
N. Y. C. & H. E. R. R. Co.....		1 00	.....	1 00

Operating Expenses.—For details, see Table XXXVI B.

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see the note introducing these abstracts. Under date of January 21, 1909, this company filed with the Commission a rule of depreciation which pre-

²⁵ Points of delivery and measurement: United El. L. & P. Co., consumers' premises; Yonkers El. L. & P. Co. (9 arc lamps, Bronx River road, 24,332 kw.) rest, consumers' premises; N. Y. & Queens El. L. & P. Co., premises of Pat'k McGovern Co., Long Island City; Third Avenue Railway Co., consumers' premises; Interborough Rapid Transit Co., consumers' premises; Brooklyn Rapid Transit Co., consumers' premises.

²⁶ Point of delivery and measurement: United El. L. & P. Co., high tension, bus-bar United Co.'s station; low tension, consumers' premises; Brooklyn Edison Co., Interborough Rapid Transit Co., Brooklyn Rapid Transit Co., high tension at respondent's various stations.

²⁷ Includes \$443.68 credited to taxes.

The New York Edison Company

vides for a charge to "General amortization—electric," and concurrent credit to "Accrued amortisation of capital," of 1.4¢ per kw.hr. of low tension electric current sold to consumers, less the amounts charged to the various repair accounts. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, it has included in operating expenses, without authority from the Commission the item "Renewals and replacements—plant withdrawn from service," charging thereto 0.3¢ per kw.hr. of electric current sold to consumers.

Taxes

CLASS OF TAX	Assessed and charged to income	Amount paid	Due and unpaid
Operating:			
Land	\$81,090 84	\$81,090 84	.....
Improvements on land.....	604,679 58	604,679 58	.....
Real estate, New Jersey.....	" 29,496 22	29,496 22	.....
Corporate real property.....	13,144 20	13,144 20	.....
Special franchise	" 1,090,546 35	" 1,090,546 35	" \$442,919 82
Gross earnings—state	151,307 74	125,153 64	.....
Excess dividends—state	59,350 86	59,353 00	.....
Federal income "	661,729 67	756,729 67	.....
Capital stock—federal "	197,183 00	197,183 00	.....
Non-operating: "			
Land	1,180 00	1,180 00	.....
Improvements on land.....	928 00	928 00	.....
Total	\$2,890,616 46	" \$2,969,464 50	\$442,919 82

Rent Charges.—(1) Charged to Subway duct rents: Consolidated Tel. & El. Sub. Co., 8,015,390.95 duct feet of transmission and distribution conduits, " \$1,429,378.81; Empire City Sub. Co., 1,198,858.32 duct feet of distribution conduits, \$198,084.65; Consolidated Gas Co., pipe and cable culvert, \$426.83; United El. L. & P. Co., transmission and distribution conduits, including share of subway rental of cables used jointly, \$1,909.21; City of New York, space for cable crossing on Brooklyn bridge, \$3,000; other transmission and distribution rents, \$1,361.22; total, \$1,632,160.77.

(2) Charged to Miscellaneous rents: New Amsterdam Gas Co., ground rent for property 40th–41st streets, First avenue to East river, \$35,092; ground rent for property at 92–94 Vandam street, \$3,750; at 124 W. 42d street, \$12,000; City of New York, \$9,608.26 (consisting of bulkhead, 38–39th streets, East river, \$7,350; N. S. pier, 38th street and East river, \$1,500; tunnel under and across E. 39th street, \$320; bridge connecting Waterside stations, E. 39th street, \$283.26; minor items, \$150); Consolidated Gas Co., offices at 15th street and Irving place, \$219,736.80; sundry owners, offices at various locations, \$28,627.84; substations at 33rd street and Sixth avenue, \$3,706.80; at 3–11 Broadway, \$4,000; N. Y. Railways Co., at 140–156 E. 26th street, \$7,500; service rental charge on feeders, United El. L. & P. Co., \$807.72; on Queensboro bridge, \$220.44; total, \$326,044.66.

(3) Charged to Materials and Supplies: New Amsterdam Gas Co., property 41st–42nd streets, First avenue to East river, \$2,822.14; City of New York, bulkhead 41st street, East river, \$176.25; total, \$2,998.39.

(4) Charged to Storeroom and Automobile expense: New Amsterdam Gas Co., property, 41st–42nd streets, First avenue to East river, \$34,578.01; boiler plant, E. 42nd street, First avenue to East river, \$1,666.70; City of New York, bulkhead foot of East 41st street, \$528.75; deck of pier 38th street and East river, \$1,250; other owners for various properties, \$7,129.53; total, \$45,152.99.

" Excludes \$443.68 billed to Brooklyn Edison Co.

" Real estate and personal property at coal storage plant, Shadyside, New Jersey.

" The respondent, instead of apportioning part of income and capital stock taxes to non-operating revenue deductions has charged the entire amount as operating taxes.

" In dispute, applicable to years 1916–1917, exclusive of accrued interest, \$74,201.41.

" In addition, there was canceled by court order personal tax for 1918, \$985.18.

" Includes \$10,220 for transformer manholes.

The New York Edison Company

(5) Charged to Work in progress: New Amsterdam Gas Co., property, 41-42nd streets, 1st avenue to East river, \$13,186.54; boiler plant, E. 42nd street, 1st avenue to East river, \$833.30; City of New York, pier deck 38th street and East river, \$375; total, \$14,394.84.

(6) Charged to Shadyside, N. J., storage: New Amsterdam Gas Co., property, 42nd to 43rd streets, 1st avenue to East river, \$6,397.25.

MISCELLANEOUS INFORMATION

Power Plant.— See Table XV.

Circuits, Poles and Line Transformers.— See Table XVI.

Services.— See Table XVII.

Meters.— At end of year, owned, 276,372. (See Table XVIII.)

Electric Current Generated, Bought and Sold (kw.hrs.).— Net output: D. C. generated, 1,801,361; A. C. generated, 779,714,351; total, 781,515,712; bought, received at seller's switchboard and respondent's substations, 80,720,095; delivered over respondent's consumers' meters, 3,315,866; total available, 865,551,973; supplied to other electrical companies, 20,896,874; sold to public (including railway companies), 613,653,326; used by respondent, 6,226,248; franchise requirements, 80,977; unaccounted for (indicated, not actual), 224,094,548. See Tables XXI, XXII, XXV and XXVI.)

Load Data.— See Tables XX, XXIII and XXIV.

Accidents.— See Tables XXVII and XXIX.

Employees and Wages.— See Tables XXX and XXXI.

Officers.— President, Nicholas F. Brady; Vice-Presidents, Thomas E. Murray and J. W. Lieb; Secretary; Lewis B. Gawtry; Assistant Secretaries, Walter Neumuller and Frederick W. Jesser; Treasurer, Frederick Smith; Auditor, H. M. Edwards; Claim Agent, J. C. Robinson; General Counsel, Beardaley, Hemmens & Taylor; Chief Engineer, W. W. Erwin; General Superintendent of Distributing Station, C. W. Wilder; General Purchasing Agent, Chas. S. Shepard.

Directors.— Geo. F. Baker, Nicholas F. Brady, Geo. B. Cortelyou, Lewis B. Gawtry, J. W. Lieb, Thomas E. Murray, Edgar Palmer, William Rockefeller, John A. Garver, F. A. Vanderlip, Donald G. Geddes.

Main Business Office.— 124 East 15th street, New York City.

Report verified by Frederick Smith, Treasurer, March 13, 1920.

THE NEW YORK MUTUAL GAS LIGHT COMPANY

Incorporated under special act of the Legislature passed April 17, 1866. Supplies water gas in the Borough of Manhattan from the Battery to 63rd street on the west side, and to 68th street on the east side. The delivery of gas began in June, 1872. The Consolidated Gas Co. of New York, which in 1906 acquired the right to exercise the major part of the voting power in this company, held, on December 31, 1919, 16,582 shares out of 34,097 shares outstanding.¹

Important Changes during the Year.— During 1919, respondent sold securities as follows: \$150,000 Chicago, Burlington and Quincy 4's; \$3,000 U. S. Steel sinking fund 5's; \$1,000 U. S. Steel sinking fund 5's was redeemed. During the year, respondent acquired \$2,250 U. S. Government Liberty bonds. No additional powers or franchises were acquired.

BALANCE SHEET²

December 31, 1918		ASSETS SIDE	December 31, 1919	Increase or (D) decrease
\$123,046 97	Cash		\$249,671 87	\$126,624 90
4,639 22	Accounts receivable from City of New York (for gas)		3,405 14	D 1,134 08
88,347 27	Consumers' accounts receivable.....		75,275 77	D 13,071 50
174,353 58	Accounts receivable from associated co's.....		102,079 25	D 72,274 33
9,218 71	Other accounts receivable.....		4,270 54	D 4,948 17
8,675 80	Interest and dividends receivable.....		7,892 48	D 783 32

¹ [The Consolidated Gas Co. reports, in addition, ownership of 2,310 shares representing certificates not in its own name.]

² This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of the cost of

The New York Mutual Gas Light Company
BALANCE SHEET — Concluded

December 31, 1918	ASSETS SIDE — Concluded	December 31, 1919	Increase or (D) decrease
\$47,431 57	U. S. Gov't light oil recovery plant ^a	\$6,149 03	D \$41,282 54
30,000 00	U. S. Gov't Liberty bonds for account of employees	13,000 00	D 17,000 00
84 38	Special deposit (with New York City).....		D 84 38
266,014 57	Materials and supplies.....	259,551 86	D 6,522 71
400 00	Stocks of associated companies.....	400 00	
2,056,126 37	Other investment securities.....	1,822,013 50	D 233,111 87
\$,201,607 07	" Fixed Capital, Dec. 31, 1908 ".....	\$,133,143 68	18,463 39
602,378 28	Fixed capital installed since 1908.....	924,133 87	\$21,810 59
3,803,985 35	Total, book cost.....	4,107,332 55	303,347 20
1,359,253 44	Accrued amortization of capital — Cr. ^b	1,331,245 39	27,991 95
\$,444,731 91	Fixed capital — net.....	2,726,087 16	\$21,355 85
<hr/> \$5,252,029 35	Total	<hr/> \$5,269,796 60	<hr/> \$17,767 25
LIABILITIES SIDE			
\$234,335 66	Taxes accrued	\$317,012 82	\$82,677 16
	Bills payable — due on time.....	200,000 00	200,000 00
123,297 07	Consumers' deposits	123,054 79	5,767 72
106,226 60	Accounts payable to associated co's.....	37,927 66	D 70,298 94
166,490 93	Miscellaneous accounts payable ^c	132,292 54	16,811 61
136,388 00	Dividends declared	136,388 00	
40,480 19	Interest accrued on unfunded debt.....	55,885 48	15,455 29
15,175 65	Employee's Liberty bond payments.....	8,196 00	D 6,979 65
6,068 45	Other unfunded debt	7,067 89	999 44
120,000 00	Extension reserve account	120,000 00	
131,534 23	Casualties and insurance reserve.....	127,870 49	6,336 26
3,408,700 00	Common stock	3,409,700 00	
26,900 00	Special surplus account ^d	26,900 00	
744,902 57	Corporate surplus	513,500 93	D 232,401 64
<hr/> \$ 5,262,029 35	Total	<hr/> \$5,269,796 60	<hr/> \$17,767 25

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credits during year on account of withdrawals and retirements: Mains, \$511.98; services, \$7,204.45; meters, \$6,353.86; cocks and connections, \$1,093.10; manufacturing plant, \$3,300; total, \$18,463.39. (Balances in the several subaccounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Other land				\$6,544 24
General equipment	\$3,850 85		\$4,355 72	28,950 72
New construction ^e	247,775 86			473,884 66
Furnaces, boilers, and accessories..	1,197 34			3,006 10

perishable property (see *Depreciation*, page 876; but it reports on the liabilities side of the balance sheet certain reserves (Renewals and replacements—plant withdrawn from services; Contingency reserve) that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

^a Contract with United States Government for operation of light oil recovery plant.

^b Includes \$42,734.02 due consumers under 80-cent Gas Act (20-cent rebate).

^c Par value of reacquired capital stock.

^d [See construction work in progress.]

The New York Mutual Gas Light Company

Fixed Capital Installed since December 31, 1908 — Concluded

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Miscellaneous power plant equipment				\$1,900 00
Water-gas sets and accessories.....				2,908 66
Gas services	\$2,754 46			35,871 52
Gas meters	18,808 84		\$208 82	123,577 16
Cocks and connections.....	3,747 68		586 49	32,693 24
Gas appliances	44,586 38			204,819 41
Gas tools and implements.....	4,913 80		1,070 82	9,637 42
Other tangible gas capital.....	395 73			295 73
Total	\$328,032 44		\$6,221 85	\$324,183 87

Construction Work in Progress

DESCRIPTION OF PROJECT	Charges during the year	Charges during the preceding year	Total expenditures
Purification apparatus ¹	\$120,569 40	\$62,121 12	\$182,690 52
Works and station structures.....	48,855 64	30,552 87	129,308 51
Miscellaneous power plant equipment.....	55,690 40	64,836 31	120,486 57
Accessory equipment at works.....	11,540 01	6,261 06	17,831 07
Gas laboratory equipment.....		247 50	247 50
New construction (not classified) ¹	11,410 41		11,410 41
Total	\$247,775 86	\$214,087 86	\$461,863 72
Adjustment debit (year 1918) (P. S. C. Report).		12,020 94	12,020 94
Grand total	\$247,775 86	\$226,108 80	\$473,884 66

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount charged to renewal and replacements — plant withdrawn from service
Drum	1	\$3,300 00	\$3,300 00
Street mains — feet	742	511 98	511 98
Gas services	729	7,204 45	7,204 45
Gas meters	1,514	6,562 68	6,562 68
Gas appliances	799	7,958 85	7,958 85
Tools	—	1,070 82	1,070 82
Locks, cocks, and connections.....	—	1,679 59	1,679 59
Furniture and fixtures.....	—	1,235 15	1,235 15
General equipment — stable	—	2,820 57	2,820 57
Total	—	\$32,344 09	\$32,344 09

¹ To be classified in the 1920 Report.

The New York Mutual Gas Light Company

Miscellaneous Investments*

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<i>Stocks of associated companies</i>				
Municipal Lighting Co., Inc., capital stock	\$400 00	May 18, 1915	\$400 00
<i>Other investment securities</i>				
New York City corporate stock, 3½'s, 1950	14,000 00	Nov. 2, 1908	12,862 50	\$24,855 00
New York City corporate stock, 3½'s, 1952	53,000 00	Nov. 2, 1908	48,693 75	
New York City corporate stock, 3½'s, 1953	31,000 00	Nov. 2, 1908	28,481 26	
New York City corporate stock, 3½'s, 1954	125,000 00	Nov. 2, 1908	114,842 75	
New York City corporate stock, 3½'s, 1954	12,500 00	Nov. 2, 1908	11,484 28	
New York City corporate stock, 4's, 1955	180,000 00	Oct. 31, 1907	176,850 00	
New York City corporate stock, 4's, 1957	230,000 00	Oct. 31, 1907	227,200 00	
New York City corporate stock, 4½'s, 1962	5,000 00	Nov. 5, 1913	4,975 00	
Total New York City securities.	\$650,500 00	—	\$625,890 63	\$24,855 00
Lehigh Valley R. R. 1st mtge., 4½'s, 1940	\$100,000 00	July 27, 1915	\$100,348 00	\$52,513 35
Ateh., Top. & S. F. gen. mtge., 4's, 1905	100,000 00	July 27, 1915	91,690 00	
Baltimore & Ohio R. R. gold, 4's, 1948	100,000 00	July 27, 1915	89,640 00	
Chicago, Mil. & St. Paul R. R., 4½'s, 1909	200,000 00	July 27, 1915	200,676 88	
Union Pacific R. R. 1st 4's, 1947	100,000 00	Oct. 28, 1916	98,000 00	
N. Y. Central R. R. deb 4's, 1934	150,000 00	Oct. 28, 1916	138,750 00	
West Shore R. R. 4's, 2361	150,000 00	Oct. 28, 1916	138,497 50	
Penn. R. R. general 4½'s, 1905	200,000 00	Oct. 28, 1916	205,000 00	
U. S. Govt. 1st Liberty Loan 3½'s, 1932-1947	3,900 00	.....	3,900 00
U. S. Govt. 3d Liberty Loan 4½'s, 1928	750 00	750 00	\$52,513 35
U. S. Govt. 4th Liberty Loan 4½'s, 1933-1938	1,500 00	.....	1,500 00
Total	\$1,106,150 00	—	\$1,068,752 38	\$52,513 35
Insurance trustees' participation certificates	\$127,870 49	{ Feb. 1, 1905 to May 27, 1919 }	\$127,870 49	\$8,836 12
Grand total	\$1,884,920 49	—	\$1,822,413 50	\$81,204 47

Bills and Accounts Receivable from Associated Companies.—From the Consolidated Gas Co., \$73,336.90; New Amsterdam Gas Co., \$317.96; Standard Gas Light Co., \$25,321.00; Central Union Gas Co., \$3,083.67; total, \$102,079.25.

Miscellaneous Accounts Receivable.—Sundry contractors on subway construction for street department work, \$4,270.54.

* All held free.

The New York Mutual Gas Light Company

Materials and Supplies			
Anthracite coal	\$164,264 91	Gas fixtures	\$7,841 85
Gas oil	20,818 87	Gas ranges	32,045 55
Shavings	299 23	Fire brick	3,399 87
Iron oxide	3,690 25	Lumber	1,187 34
Water-gas tar	7,306 40	Holder paint	1,247 97
Castiron pipes and fittings....	6,487 41	Special burners	940 91
Wrought-iron pipes and fittings	7,550 67	Stove repair parts.....	2,470 53
Total			<u>\$259,551 86</u>

Common Stock.—Authorized and issued, 35,000 shares of \$100 par value each; cash realized, \$3,500,000. Amount reacquired, \$90,300; net amount outstanding December 31, 1919, \$3,409,700. Dividends declared and paid during year, \$306,873; declared, but not yet due, \$136,333.

Amounts Owing to Associated Companies.—Consolidated Gas Co., \$33,555.30; Standard Gas Light Co., \$4,272.36; total, \$37,927.66.

Consumers' Deposits.—At beginning of year, \$122,287.07; added during year, \$45,099.55; refunded, \$39,331.83; balance at end of year, \$128,054.79. Interest accrued and paid during the year, \$4,051.98. (For number of deposits, see Table XL.)

Miscellaneous Accounts Payable.—Repayments [20-cent rebates under 80 cent Gas Law] to sundry parties, \$42,234.02; oil bills, \$104,880.19; other, \$35,178.33; total, \$182,292.54.

Other Unfunded Debt.—Wages accrued, \$6,053.47; water accrued, \$1,014.42; total, \$7,067.89.

	Reserves			
	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Extension reserve account.....	\$120,000 00	.....	.....	\$120,000 00
Contingencies *	1,342,499 76	.....	.....	1,342,499 76
Renewals and replacements — plant withdrawal from service *.....	16,753 68	\$54,336 04	\$32,344 09	38,745 63
Fire insurance participation.....	121,534 23	6,336 26	.....	127,870 49

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues—sales of gas:				
Lighting municipal buildings.....	9,011.8	\$0 75	\$6,768 85	D \$135 00
Prepaid gas.....	109,400.3	80	87,520 24	1,645 68
Commercial metered lighting....	1,692,789.5	80	1,353,995 27	16,079 23
Total sales.....	1,811,201.6	——	<u>\$1,448,274 36</u>	<u>\$17,559 96</u>
Miscellaneous revenues: Commissions on others' gas, \$62,530; rent of gas appliances, \$53,341.26; gas merchandise revenue, \$6,081.49; ¹⁰ joint gas rent revenue, \$282,234.13; ¹¹ other miscellaneous gas revenue, \$1,704.66.....			\$405,841 54	\$223,563 15
Total operating revenue.....			<u>\$1,854,115 90</u>	<u>\$391,123 11</u>

* See Depreciation, page 876.

¹⁰ Receipts \$37,126.23. Less cost of materials sold, \$31,084.74, balance, \$6,081.49, of which appliances, \$5,816.94; lamps, \$214.55.

¹¹ Charged to Consolidated Gas Co., \$219,837.74; to Standard Gas Light Co., \$50,176.33; to Central Union Gas Co., \$12,220.06, for use of manufacturing plant capacity.

The New York Mutual Gas Light Company

INCOME STATEMENT—*Concluded*

	Cents per M cu.ft. ¹³	Net amount for year	Increase or (D) decrease
Operating expenses:			
Gas making labor.....	3.08	\$102,109 23	\$22,864 01
Boiler fuel	4.30	142,570 52	D 38,590 96
Generator fuel	11.96	396,351 52	56,138 06
Gas oil	28.31	838,904 57	40,803 50
Other supplies	1.72	56,838 19	5,454 83
Gas production, undistributed adjustments— steam—Cr.	0.00	51 74	D 21,254 25
Repairs at works.....	2.86	95,019 83	27,305 77
Total works expense.....	52.23	\$1,731,742 12	\$135,029 49
Less residuals produced—Cr.....	2.55	84,723 20	D 39,976 92
Total of foregoing.....	49.67	\$1,647,018 92	\$175,006 41
Gas production—undistributed adjustments —gas—Cr.			D 6,279 51
Net cost of gas in holder.....	49.67	\$1,647,018 92	¹⁴ \$181,285 92
Deduct cost of gas made for associated com- panies ¹⁵	48.16	625,300 06	67,051 19
Total production expenses.....	56.41	\$1,021,718 86	\$114,234 73
Distribution expenses	11.73	212,504 77	40,352 68
Commercial administration	5.91	107,082 33	15,244 68
Promotion of business.....	1.34	24,222 40	D 3,383 90
General expenses (excluding depreciation)...	7.63	128,112 11	D 1,885 59
Total of foregoing.....	23.02	\$1,508,640 47	\$164,563 51
Renewals and replacements—plant with- drawn from service ¹⁶	3.00	54,336 04	665 67
Total (including amortization) ¹⁴.....	\$36 02	\$1,557,976 51	\$165,229 18
Uncollectible operating revenue.....	0.53	10,523 16	2,783 15
Tax accruals.....	14.70	266,261 73	93,909 82
Municipal rents and non-tax charges.....	0.18	3,300 00	.....
Total of expenses, taxes, etc.....	101.48	\$1,838,061 40	\$261,822 15
Operating income applicable to corporate property.....		\$16,054 50	D \$20,699 04
Non-operating income: Interest on New York City corpo- rate stock, \$24,855.00; on corporation bonds, \$52,080.57; on participation certificates, \$2,836.12; on Liberty bonds, \$432.78; on bank balances, \$5,179.56; less \$2,352.42, taxes on revenue on other bonds purchased.....		84,031 61	D 12,253 43
Gross corporate income.....		\$100,086 11	D \$32,951 46
Deductions from gross income: Interest on consumers' de- posits, \$4,061.98; on unpaid franchise taxes, \$6,169.68; on unpaid real estate taxes, \$9,285.61; on bills payable, \$6,806.56		26,312 83	7,913 18
Net corporate income.....		\$73,773 28	D \$40,864 64

¹³ [The ratios for net cost of gas in holder and preceding items are based on 3,316,068 M cu.ft. made; total production expenses and following items on 1,811,201.6 M cu.ft., sold.]

¹⁴ See *Inter-company Purchases, Sales, etc.*

¹⁵ The company makes no charge to the operating expense account "General amortization." Instead, it has included in operating expenses and unauthorized account, "Renewals and replacements—plant withdrawn from service," for which concurrent credit is made to "Renewals and replacements—plant withdrawn from service" reserve. See *Depreciation*, page 876.]

¹⁶ [Constituent items shown above were computed by the Bureau of Statistics and Accounts.]

The New York Mutual Gas Light Company

CORPORATE SURPLUS		Amount
Surplus, December 31, 1918.....		\$744,902 57
Balance for year transferred from income.....		73,773 28
Premium on redemption of \$1,000 U. S. Steel Corp. 5 per cent sinking fund bond.....		100 00
Cancellation of disputed balance in personal tax for year 1918.....		591 11
Adjustment of charges for steam supplied U. S. Gov't Light Oil Recovery Plant		3,510 10
Profit on sale of \$25,000 U. S. Steel Corp. 5 per cent sinking fund bonds		81 25
Total		\$822,958 31
Dividends (5 and 4% on \$3,409,700 stock; the 5% paid on July 10, 1919; the 4% payable Jan. 10, 1920).....	\$306,873 00	
Loss on sale of \$150,000 Chicago, Burlington & Quincy 4's	3,562 50	
Loss on sale of \$68,000 U. S. Steel Corp. 5% bonds.....	21 88	
Total deductions		\$310,457 38
Surplus, December 31, 1919.....		\$512,500 93

Inter-company Purchases, Sales, etc.—Manufactured for Consolidated Gas Co. 1,203,146.8 M cu.ft. at \$48.279¢ per M, \$582,957.21, of which \$58,067.01¹⁶ was credited to revenue; for the Standard Gas Light Co., 72,066.6 M cu.ft. at 46.802¢ per M, \$37,173.62, of which \$3,379.42¹⁶ was credited to revenue; and for the Central Union Gas Co., 23,134.9 M cu.ft. at 45.972¢ per M, \$11,699.23, of which \$1,063.57¹⁶ was credited to revenue.¹⁷

Operating Expenses.—For details, see Table XXXIII.

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see note introducing these abstracts. Under date of March 20, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortisation—Gas," and concurrent credit to "Accrued amortisation of capital," of 13 cents per M cu.ft. of gas sold [less the cost of actual repairs]. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, it has included in operating expenses, without authority from the Commission, the item "Renewals and replacements—plant withdrawn from service," charging thereto in 1919, 3 cents per M cu.ft. of gas sold. In 1918 and 1919 the company made no appropriation to "Contingency" reserve.

Taxes

CLASS OF TAX	Assessed and charged to income	Amount paid	Due and unpaid
Lands	\$25,148 80	\$89,009 12	\$204,532 20
Improvements on land.....	150,164 32		
Special franchise	31,749 02	31,749 02	\$83,138 18
Personal property	22,230 50	22,230 50	
Gross earnings—state.....	\$9,336 25	8,563 09	

¹⁶ Ten % Commission.

¹⁷ In addition, this company charged these three companies for the use of manufacturing plant capacity as follows: Consolidated Gas Co., \$219,837.74, increasing the cost of the gas to \$58,794.95, or 71.38¢ per M cu.ft.; Standard Gas Light Co., \$50,176.33, increasing the cost of the gas to \$7,349.95, or 31.21¢ per M cu.ft.; and Central Union Gas Co., \$12,220.06, increasing the cost of the gas to \$23,919.29, or \$1.0339 per M cu.ft.

¹⁸ Certain real estate taxes for 1916, 1917, and 1919.

¹⁹ Balance of special franchise taxes years 1913, 1914, 1916, 1917, and 1918.

²⁰ See this note on following page.

The New York Mutual Gas Light Company

Taxes—Concluded

CLASS OF TAX	Assessed and charged to income	Amount paid	Due and unpaid
Dividends—state ²⁰	\$5,006 19	\$5,006 19	.....
State tax on investments.....	²¹ 9,750 00	9,750 00	.....
Federal—Income ²²	²³ 6,196 57	11,196 57	.....
Federal—capital stock	9,032 50	9,032 50	.....
Total	²⁴ \$263,614 15	\$136,536 99	²⁵ \$232,670 23

Rent Payments.—Office building at 143 East 15th street, and part of east half of fourth floor and three rooms on third floor in main building of the Consolidated Gas Co., \$19,218.72; rent of two basements, two stores, and two lofts for meter shop purposes at 117-119 Mercer street, \$5,000; charged to operating expenses. Bulkhead north of pier at 11th street and East river, \$1,300, charged to rent deductions.

MISCELLANEOUS INFORMATION

Works and Holders.—(See Tables II-IV.)

Mains.—Length at end of year, 896,116 feet (169.72 miles). (See Table V.)

Services.—Number of services available at end of year, 17,021. (See Table VI.)

Meters.—At end of year, owned, 52,329. (See Table VII.)

Gas Made, Bought, and Sold (cu.ft.).—On hand at beginning of year, 9,891,000; made during year, 3,316,068,000; supplied to other companies under provisions of agency agreement, 1,298,348,300; sold to public, 1,811,801,600; used by company, 6,261,200; on hand at end of year, 10,798,000; unaccounted for, 199,349,990. (See Tables VIII, XII and XIII.)

Materials and Residuals.—Contract dated December 18, 1918, for 15,000,000 gallons of gas oil; modified contract made April 1, 1919, to December 31, 1919, 10,000,000 gallons of gas oil; amount remaining undelivered December 31, 1919, none. Water-gas tar (gallons): Made during year, 2,136,765; used, 1,760,000; sold, 231,475 for \$3,259. For details of materials consumed, see Table XI.

Accidents.—See Tables XXVII and XXVIII.

Employees and Wages.—See Tables XXX and XXXI.

Officers.—Vice-President and Secretary, Geo. W. Parkhurst; Assistant Secretary, Geo. W. Shenton; Treasurer, W. C. Besson; Assistant Treasurer, E. S. Young.

Directors.—Geo. F. Baker, Geo. B. Cortelyou, J. B. Ford, J. N. Jarvis, N. F. Brady, L. B. Gawtry, E. S. Marston, D. G. Geddes, John A. Garver, William Rockefeller, W. G. Rockefeller, Geo. W. Parkhurst.

Main Business Office.—142 East 15th street, New York city.

Report verified by Geo. W. Parkhurst, Vice-President, March 15, 1920.

NORTHERN UNION GAS COMPANY

Incorporated October 1, 1897. The company supplies mixed gas in that portion of The Bronx formerly known as the 24th ward. It does not operate its manufacturing plant, and purchases its entire supply from the Central Union Gas Co.

Stock control: The New Amsterdam Gas Co. is reported by respondent to be the holder of record of 17,398 shares, and the Central Union Gas Co. of 17,595 shares.

²⁰ Charge to income for 1918 was \$3,803.43 in excess of amount actually paid, which was deducted by respondent from estimate of 1919 tax.

²¹ Includes non-operating taxes as follows: State gross earnings, \$269.20; federal income, \$2,063.22; total, \$2,352.42.

²² (The company computed the tax as follows: Dividends on \$3,409,700 stock, \$306,873, less dividends at 4% on \$3,500,000 (instead of on the stock actually outstanding) \$140,000; amount of dividends at which tax is computed at 3%, \$166,873.)

²³ Exclusive of accrued interest on special franchise tax, \$27,247.36; on real estate taxes, \$28,638.12.

²⁴ Respondent states, "Inadvertently the State Tax on Investments, amounting to \$9,750 was included in our operations for the year 1919 . . . The charge should have been to General Profit and Loss."

²⁵ [The report of the New Amsterdam Gas Co. shows that it owned on December 31, 1919, 7,400 shares; and that of the Central Union Gas Co. shows that it owned 7,600 shares.]

Northern Union Gas Company

[The entire stock of the latter company is owned by the New Amsterdam Gas Co., which in turn is controlled through stock ownership by the Consolidated Gas Co.]

Important Changes during the Year.—For new equipment, etc., see *Fixed Capital Installed since December 31, 1908*. The investment in Liberty bonds increased by \$1,850, and fire insurance participation certificates by \$1,253.38. No new franchises or powers were acquired.

BALANCE SHEET *

December 31, 1918		December 31, 1919	Increase or (D) decrease
ASSETS SIDE			
\$122,562 03	Cash	\$56,283 01	D \$66,279 02
9,310 69	Accounts receivable from City of New York (for gas)	2,058 27	D 7,252 32
77,935 00	Consumers' accounts receivable.....	67,890 50	D 10,054 50
126,556 54	Accounts receivable from assoc'd co's.....	41,043 94	D 85,512 60
22,186 55	Other accounts receivable ²	22,372 72	206 17
2,615 23	Interest and dividends receivable.....	1,231 32	D 1,383 90
20,000 00	U. S. Gov't Liberty bonds for account em- ployees	8,000 00	D 12,000 00
336 48	Prepayments (insurance)	847 67	511 19
185,267 79	Materials and supplies.....	107,945 82	D 77,321 97
200 00	Stocks of associated companies.....	200 00	.....
81,700 00	U. S. Gov't Liberty bonds.....	83,550 00	1,850 00
17,068 39	Other investment securities.....	18,321 77	1,253 38
3,069,271 67	"Fixed Capital, Dec. 31, 1908"	2,942,944 10	D 116,427 57
1,280,299 72	Fixed capital installed since 1908.....	1,379,750 70	99,450 98
4,344,571 39	Total book cost	4,323,594 80	D 21,976 59
900,035 61	Accrued amortisation of capital — Cr. ³	842,705 98	D 57,329 63
3,444,535 78	Fixed capital — net	3,479,888 88	35,353 10
5,573 99	Suspense	10,384 94	4,810 95
\$4,065,828 46	Total	\$3,900,008 94	D \$165,819 52
LIABILITIES SIDE			
\$185,194 26	Taxes accrued ⁴	\$164,471 13	D \$20,723 13
115,375 82	Consumers' deposits	106,607 53	D 8,768 30
127,702 04	Accounts payable to assoc'd co's.....	178,765 08	51,063 04
17,352 21	Miscellaneous accounts payable.....	36,493 11	19,140 90
10,416 66	Interest accrued on funded debt.....	10,416 68	.....
29,567 11	Interest accrued on unfunded debt.....	36,703 17	7,136 06
9,953 04	Employees' Liberty bond payments.....	5,680 42	D 4,272 62
1,250,000 00	Mortgage bonds	1,250,000 00	.....
17,068 39	Casualties and insurance reserve.....	18,321 77	1,253 38
1,500,000 00	Common stock	1,500,000 00	.....
803,198 93	Corporate surplus	592,560 08	D 210,638 85
\$4,065,828 46	Total	\$3,900,008 94	D \$165,819 52

* This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, *i. e.*, amortisation of the cost of perishable property (see *Depreciation*, page 382); but it reports on the liabilities side of the balance sheet certain reserves (Renewals and replacements — plant withdrawn from service; Contingency reserve) that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortisation of capital, representing expired life or amortized portion of fixed capital outlay.

² Includes \$15,060, claim against H. B. Hollins & Co., bankrupt, for amount deposited with them for payment of bond interest.

³ See note 19, page 383.

⁴ Includes \$11,687.15, amount due consumers on account of 20¢ repayments under 80-cent Gas Act.

Northern Union Gas Company

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credits during year on account of withdrawals and retirements: Franchise and property, \$114,720.78; mains, \$1,151.02; services, \$396; meters, \$104.65; meter connections, \$14.72; tools and implements, \$40.42; total, \$116,427.57. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1918
Land devoted to gas operations.....				\$22,512.46
General structures				68,597.07
General equipment	\$1,104.32			18,342.25
Works and station structures.....				2,641.57
Furnaces, boilers, and accessories..				969.38
Accessory equipment at works....				734.12
Trunk lines and mains.....	14,041.29			322,243.21
Gas services	5,015.57			89,896.53
Gas meters	6,446.02		\$144.90	335,922.54
Gas meter installation.....	645.41			31,817.07
Gas engines and appliances.....	67,871.83			476,409.31
Gas tools and implements.....	315.72		890.09	2,670.27
Engineering and superintendence.	45.81			889.65
Misc. construction expenditures...				86.29
Total	\$95,485.97		\$1,034.99	\$1,379,750.70

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Salvage charged to material	Amount charged to renewals and replacements — plant withdrawn from service
Coal gas plants.....	4	\$14,250.00		
Exhausters	5	4,700.00		
Condensers	1	200.00		
Station meters	1	2,000.00		
Governors	2	500.00		
Oil storage tanks.....	4	5,000.00		
Tar tanks	1	2,000.00		
Holders	2	85,000.00		
Street mains—ft	2,731	1,151.02	28.52	1,122.50
Gas services	25	396.00		396.00
Gas meters	40	249.55		249.55
Gas appliances	618	3,670.76	488.95	3,181.81
Tools and implements.....		930.51		930.51
Meter connections	16	14.72		14.72
Total		\$120,062.56	\$4,496.82	\$115,565.74

Miscellaneous Investments.—Fire insurance participation certificates: Amount at which carried on books, \$18,321.77; acquired during year, \$1,253.38; interest (3 per cent) accrued and received, \$549.65.

Municipal Lighting Co., Inc., capital stock: Par value, actual money cost, and amount at which carried on books, \$200.

Northern Union Gas Company

U. S. Gov't Liberty bonds: Par value, actual money cost, and amount at which carried on books, \$83,560; acquired during year, \$1,850; interest accrued during year, \$3,446.34.

Accounts Receivable from Associated Companies.—Advances to New Amsterdam Gas, at beginning of year, \$100,000; reimbursed during year, \$100,000; interest at 6%, accrued during year, \$5,328.02.

Other Accounts Receivable.—Westchester Lighting Co., \$32,514.40; Central Union Gas Co., \$5,427.06; Consolidated Gas Co., \$394.44; New Amsterdam Gas Co., \$1,902.26; Standard Gas Light Co., \$74.35; National Coke & Coal Co., \$131.33; total, \$41,043.94.

Materials and Supplies.—On hand at end of year: Coke, \$1,303.11; cast-iron pipes and fittings, \$30,178.30; wrought-iron pipes and fittings, \$18,949.59; gas ranges and appliances, \$69,514.82; total, \$107,945.82.

Suspense.—Payments on account of acquisition of real estate which has not as yet been consummated, \$9,694.36; minor items to be adjusted in 1920, \$690.58; total, \$10,384.94.

Securities.—See Table XLI; also 1917 Abstract.

Accounts Owed to Associated Companies.—Current accounts: Central Union Gas Co., \$171,182.46; Consolidated Gas Co., \$1,976.28; Standard Gas Light Co., \$1,381.42; Westchester Lighting Co., \$2,545.65; New Amsterdam Gas Co., \$1,670.27; total, \$178,765.06.

Consumers' Deposits.—At beginning of year, \$115,375.82; added during year, \$39,026; refunded during year, \$47,794.30; balance at end of year, \$106,607.52; interest accrued and paid during year, \$7,676.63. (For number of deposits, see Table XL.)

	Reserves			Credit balance Dec. 31, 1919
	Credit balance Dec. 31, 1918	Credits during year	Debits during year	
Contingency ^a	\$794,997 28	.....	.....	\$794,997 28
Renewals and replacements ^a — plant withdrawn from service.....	106,038 23	\$58,236 05	\$115,565 74	47,708 64
Fire insurance participation.....	17,068 39	1,253 38	.....	18,321 77

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenue—sales of gas:				
Lighting municipal buildings....	13,595.7	\$0.75	\$10,196 79	\$257 33
Prepaid gas	527,102.7	.79+	421,634 77	D 13,938 14
Commercial metered lighting.....	1,302,723.1	.80	1,042,124 28	D 14,389 73
Westchester Lighting Co.....	97,780.3	.76+	74,616 15	25,648 90
Total sales	1,941,201.8	.....	\$1,548,571 98	D \$2,421 64
Miscellaneous revenues: Rent of gas appliances, \$221,062.14; Gas merchandise and jobbing, \$23,512.25; miscellaneous revenue, ^c \$1,296			245,870 38	39,372 38
Total operating revenue.....			\$1,794,442 37	\$36,850 74
Operating expenses:		Cents per M cu. ft. sold ^b		
Gas making labor.....		.....	\$6,694 43	\$966 27
Miscellaneous works expense.....		.....	483 68	58 00

^a See Depreciation, page 882.

^b Includes \$900 from Central Union Gas Co., for rent of property at West Farms Road and 173rd street.

^c Based on 1,941,201.8 M cu.ft. sold, which includes 97,780.3 M cu.ft. supplied to Westchester Lighting Co.

Northern Union Gas Company

INCOME STATEMENT—*Concluded*

	Cents per M cu. ft. sold	Net amount for year	Increase or (D) decrease
Operating expenses—<i>Concluded</i>:			
Repairs at works.....	—	\$727 54	\$547 92
Gas storage	—	3,943 45	D 35 35
Total works expense.....	—	\$11,849 10	* \$1,564 84
Add gas purchased from Central Union Gas Co., at.....	52.04 ²⁰	1,119,767 84	104,112 88
Total production expenses.....	52.29	\$1,131,616 94	\$106,677 72
Transmission and distribution.....	8.43	163,619 76	19,477 24
Municipal lighting	—	—	D 190 81
Commercial administration	5.36	104,110 88	9,522 25
Promotion of business	1.07	20,744 07	D 2,308 10
General (excluding depreciation).....	3.54	68,738 90	D 1,969 55
Total of foregoing.....	76.69	\$1,488,830 53	\$120,208 75
Renewals and replacements—plant with- drawn from service ²¹	3.00	58,236 06	D 1,062 48
Total (including amortization) ²¹.....	79.69	\$1,547,066 58	\$129,146 27
Uncollectible operating revenue.....	.07	1,269 74	D 1,185 32
Tax accruals ²²	4.53	87,870 52	D 17,764 98
Joint facility rents	17.54 ²³	340,568 86	64,774 48
Total of expenses, taxes, etc.....	101.83	\$1,976,775 70	\$174,980 45
Operating income applicable to corporate property....<i>Loss</i>		\$182,333 33	D \$138,129 71
Non-operating income: Interest on insurance participation certificates, \$549.65; on New Amsterdam Gas Co., loan, \$5,328.02; on minor loans and accounts, \$40.35; on bank balances, \$1,314.16; on bills due from City of New York, \$227.70; on Liberty bonds, \$3,891.83.....		11,349 70	D 2,261 40
Gross corporate income.....<i>Loss</i>		\$170,983 63	D \$140,391 11
Deductions from gross income: Interest accrued on funded debt, \$62,500; on consumers' deposits, \$7,676.63; on taxes, \$11,314.98; income tax on bond interest, ²⁴\$974.50.....		82,486 11	4,084 96
Net corporate income.....<i>Loss</i>		\$263,449 74	D \$144,476 07
CORPORATE SURPLUS			Amount
Surplus, December 31, 1918.....			\$808,198 93
Cancellation of tax assessment, 1915, on pipes, mains, etc., \$17,460; in- terest on same, \$4,178.91; excess of estimated over actual federal in- come and excess profits taxes, 1917 and 1918, \$22,388.63.....			44,027 54
Total			\$847,226 47

* [Constituent items shown above have been computed by the Bureau of Statistics and Accounts.]

²⁰ See *Inter-Company Purchases and Sales*.

²¹ [The company makes no charge to the operating expense account, "General amortization." Instead, it has included in operating expenses on unauthorized account, "Renewals and replacements—plant withdrawn from service," for which concurrent credit is made to "Renewals and replacements—plant withdrawn from service" reserve. See *Depreciation*, page 882.]

²² See *Taxes* and note 17, page 882.

²³ See *Joint Facilities*.

Northern Union Gas Company

CORPORATE SURPLUS — <i>Concluded</i>		Amount
Debit balance for year transferred from income.....	\$253,449 74	
Bad debts written off.....	1,216 66	
Total deductions		\$254,666 39
Surplus, December 31, 1919.....		\$592,500 08

*Inter-Company Purchases and Sales.*¹⁴—Purchased from Central Union Gas Co., 2,151,963.6 M cu.ft. at average price of 52.04 cents¹⁵ per M cu.ft. (based upon the cost of labor and material employed in manufacture plus 10 per cent); cost, \$1,119,767.84, charged to operating expenses. Sold to Westchester Lighting Co., 97,780.3 M cu.ft. at 76 cents, \$74,616.15, credited to revenues.

*Joint Facilities.*¹⁶—Credited to Central Union Gas Co. for carrying charges on manufacturing plant, \$308,310.66; and for use of distributing system, \$132,258.20; both charged to Joint facility rents.

Merchandise and Jobbing Revenue.—Receipts from sale of merchandise and from jobbing, \$83,144.05; deduct cost of materials sold, \$53,571.51; gross profit, \$29,572.54; miscellaneous credits to expense accounts, \$6,060.29; net credit to revenue, \$33,512.25.

Operating Expenses.—For details, see Table XXXIII.

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see note introducing these Abstracts. Under date of March 5, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—Gas" and concurrent credit to "Accrued amortization of capital" of 16 cents per M cu.ft. of gas sold [less the cost of actual repairs]. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead it has included in operating expenses without authority from the Commission "Renewals and replacements—plant withdrawn from service," charging thereto in 1919 3 cents per M cu.ft. of gas sold. This year the company made no appropriation to "Contingency" reserve of 5 cents per M cu. ft. of gas sold.

Taxes

CLASS OF TAX	Levied and charged to income	Amount paid	Due and unpaid
Lands	\$4,657 04	\$4,657 04	.....
Improvements on land.....	6,161 98	6,161 98	.....
Special franchise	28,885 98	28,885 98	\$45,155 13
Mains, pipes, etc. ¹⁷	27,966 00	.....	119,316 00

¹⁴ "The volume of gas received from the Central Union Gas Co. is computed upon the index quantities at our consumers' meters. The volume of gas delivered to the Westchester Lighting Co. is computed upon the index quantities at their consumers' meters and estimated quantities at public street lamps. The points of delivery are not known."

¹⁵ The credits to the Central Union Gas Co., shown below under *Joint facilities*, add 9.58¢ per M on account of manufacturing plant capacity and 6.14¢ per M on account of distribution system, making total cost of this gas, \$1,460,336.70, or 67.86¢ per M.

¹⁶ [The accounting rules prescribed by the Commission define a joint facility as any plant or equipment maintained and [or] operated by one corporation for the benefit of itself and another or others, under an arrangement for sharing the expenses, taxes, etc., on the basis of the relative amount of benefit to the several participants. This company does not report any segregation of rent paid into the constituent elements of expense, taxes, and profit, but instead charges the entire amounts paid to Joint facility rents.]

¹⁷ [From information furnished by the City Department of Taxes and Assessments, it appears that this tax is alternative to the special franchise tax and that the respondent's liability on account of it is only nominal. It is the practice of the Northern Union Gas Co. to charge against income the total levy for mains, pipes, etc., as well as the maximum interest penalty (7% per annum), although in fact this tax will never have to be paid. Where settlement with the city is made in respect of the special franchise tax, this duplicate tax is canceled. See *Corporate surplus* for settlement made for 1915.]

Northern Union Gas Company

Taxes—Concluded

CLASS OF TAX	Levied and charged to income	Amount paid	Due and unpaid
Personal property	\$3,409 57	\$3,409 57	.....
Gross earnings—state	8,874 41	17,714 91	.....
Federal income	2,766 54	2,766 54	.....
Federal—capital stock	5,149 00	5,149 00	.....
Total	\$87,870 52	²⁵ \$68,745 02	²⁶ \$164,471 13

MISCELLANEOUS INFORMATION

Works and Holders.—See Tables II–IV.

Mains.—Length at end of year, 930,474 feet (176.2 miles). (See Table V.)

Services.—Number available at end of year, 13,316. (See Table VI.)

Meters.—At end of year, owned, 74,065; in use by consumers, 70,633. (See Table VII.)

Gas Bought and Sold (cu.ft.).—On hand at beginning of year, none; bought during year from Central Union Gas Co., 2,151,953,600; sold to Westchester Lighting Co., 97,180,300; sold to public, 1,843,421,500; used by company, 2,178,300; unaccounted for, 208,578,600. (See Tables VIII and XIII.)

Materials.—For cost of material on hand, see Balance sheet details above.

Residuals.—None; gas plant not in operation.

Accidents.—See Tables XXVII and XXVIII.

Employees and Wages.—See XXX and XXXI.

Officers.—President, G. W. Doane; Vice-President, M. M. Graham; Secretary and Treasurer, F. R. DeVoe; Assistant Secretary, W. J. MacDaniels; Auditor and Comptroller, George McCormick.

Directors.—G. W. Doane, G. B. Cortelyou, W. H. Bradley, Robert A. Carter, Wm. Rockefeller, J. A. Garver, N. F. Brady.

Main Business Office.—1315 Webster avenue, The Bronx, New York city.

Report verified by F. R. DeVoe, Treasurer, March 11, 1920.

ADDENDUM

WESTCHESTER LIGHTING COMPANY

[This company is under the jurisdiction of and reports to the Public Service Commission, Second District. The only territory in the First District served by the company is in the Borough of The Bronx, New York city. The information given below concerning its operations in New York city for the year ended December 31, 1919, was filed by the company with this Commission. Since the Northern Union supplies all the gas distributed in New York city by the Westchester Lighting, a Second District company, the following data are given here.]

EARNINGS FROM OPERATIONS IN THE BOROUGH OF THE BRONX, NEW YORK CITY

(A) Gas

General consumers:	Cubic feet	Rate per M	Amount
Ordinary meters.....	76,251,700	\$0 80	\$61,001 36
Prepayment meters.....	19,705,900	0 80	15,764 75
Municipal buildings.....	1,261,700	0 75	946 32
	97,219,300	—	\$77,712 43

²⁵ In addition, \$17,460, 1915 assessment on mains, pipes, etc., canceled by court order, and \$22,388.63 overestimated federal income and excess profits taxes for 1917–1918, were charged to the tax liability account and credited to surplus.

²⁶ In addition, there is interest accrued on special franchise taxes, \$11,061.26, and on account of mains, pipes, etc., \$26,661.91: total, \$36,703.17.

Northern Union Gas Company

EARNINGS FROM OPERATIONS IN THE BOROUGH OF THE BRONX, NEW YORK CITY —
Concluded

(A) Gas — Concluded

Number of appliances rented during year 1919:			
Ranges.....			148
Cookers.....			127
Number of active meters:			
Regular meters.....		1,593	
Prepayment meters.....		806	
Total.....			2,399
Number of gas consumers.....			
Number of street lamps of various kinds.....			2,357
Rate.....	{ Welsbach lamps.....		None
	{ 75 cents per M.		
Number of lighting hours per annum.....	{ Lighting hours approximately....		4,000
		Cubic feet	Rate per M
Purchased from other gas companies.....		97,780,300	\$0 76

(B) Electricity

	Kw.hrs.	Rate	Amount
Commercial arc and incandescent lights.....	1,401,049.0	Regular rate.....	\$76,826 44
Arc and incandescent lights in public buildings.....	17,597.0	10 cents per kw.hr.	1,759 70
		{ \$28.....	53,574 37
Street incandescent lights, public.....	713,635.2	{ \$30—38—60.	
		{ \$57—80 per year.	
Street incandescent lights, private.....	69,600.4	{ \$27—28—30 per	
		year.....	4,706 88
Street arc lights.....	None		
Commercial power service.....	1,011,121.0	Regular rates.....	44,920 73
Municipal power service.....	643.0	Regular rates.....	1,636 00
Total.....	3,213,645.6		\$183,424 12
			Estimated
Total connected load in kilowatts.....			3,067
In 50-watt equivalents.....			61,330

	Number	Rates	
Number and kind of street lamps {	Arc.....	None	{ \$27—\$28—\$30—\$57—\$60—\$80—\$88 per lamp per year.
	Incandescent....	1,765	
Hours burning per year.....		(approximately)	4,000
Number of active electric meters.....			1,707
Number of electric consumers.....			1,614

QUEENS BOROUGH GAS AND ELECTRIC COMPANY

Incorporated May 29, 1902. By a certificate filed in the office of the Secretary of State September 19, 1902, the Town of Hempstead Gas & Electric Light Co. and the Queens Borough Electric Light & Power Co. merged to form the Queens Borough Gas & Electric Co. The company supplies water gas and electric energy in the 5th ward, Borough of Queens, city of New York, and in the southeastern portion of the town of Hempstead, Nassau county, including in the latter the incorporated villages of Lawrence, Cedarhurst, Woodsburch, Lynbrook, and East Rockaway; and the unincorporated villages of Inwood, Woodmere, Hewlett, Valley Stream, Oceanside, and Malverne; and has the right to operate in all of the town of Hempstead, Nassau county, with the exception of the villages of Hempstead and Garden City. Gas was first supplied by a predecessor company about 1880-1882, and electricity in 1889.

Queens Borough Gas and Electric Company

The principal stockholders as of December 31, 1908, were as follows: Carleton Macy, 6,976; A. Rene Moen, 6,240; George D. Gregory, 6,000; Eugene D. Hawkins, 680; R. H. Underhill, 100.

Important Changes during Year.—Effective January 1, 1919, the retail rate for electric current for illuminating purposes, to consumers within the limits of the 5th ward, Borough of Queens, city of New York, was increased from 12¢ to 13¢ per kw. hr. On December 18, 1919, James A. Mooney was elected a director of the company to fill the unexpired term of Eugene D. Hawkins, deceased.

The installation of the Water Softening and Purifying System, with a capacity of 10,000 gallons of treated water per hour, begun in May, 1918, was completed in December, 1919. Real estate mortgage of \$3,000, covering property on Clinton street, Far Rockaway, was paid off.

Real estate purchased, west side of Atlantic avenue, south of Merrick road, Lynbrook, Long Island, subject to two mortgages: one \$9,300, due July 19, 1929; one \$4,800, due October 14, 1924.

No additional powers or franchises were acquired.

BALANCE SHEET

December 31, 1918		December 31, 1919	Increase or (D) decrease
ASSETS SIDE			
\$85,531 41	Cash	\$52,045 38	D \$13,486 03
.....	Bills receivable—time.....	2,500 00	2,500 00
14,902 43	Accounts receivable from City of New York (for gas and electricity).....	17,590 32	2,687 89
96,666 44	Consumers' accounts receivable.....	96,061 35	27,414 91
5,296 25	Other accounts receivable.....	1,445 45	D 3,850 80
.....	Interest and dividends receivable.....	348 20	348 20
40,962 50	Special deposits for coupons.....	41,337 50	425 00
3,190 60	Prepayments	5,755 99	2,596 39
124,653 51	Materials and supplies.....	148,894 98	D 35,763 53
44,431 25	Real estate and other miscellaneous investments	70,090 60	25,659 35
3,895,638 18	"Fixed Capital, December 31, 1908" ¹	3,894,746 25	D 891 98
	Fixed capital installed since 1908:		
1,010,076 81	Electric department	1,058,834 09	48,757 28
958,001 68	Gas department	982,009 22	24,007 54
51,875 72	General capital	54,672 36	2,796 64
5,215,592 39	Total book cost.....	5,990,261 92	774,669 53
754,553 33	Accrued amortization of capital—Cr.....	836,231 98	81,678 65
5,461,039 06	Total fixed capital—net ²	5,154,029 94	D 7,000 12
16,396 00	Construction work in progress.....	16,654 61	256 61
<u>\$5,605,046 45</u>	<u>Total</u>	<u>\$5,606,824 32</u>	<u>\$1,777 87</u>
LIABILITIES SIDE			
\$18,500 00	Matured funded debt unpaid.....	\$15,500 00	D \$3,000 00
815,000 00	Bills payable—due on demand.....	985,000 00	170,000 00
297,500 00	Bills payable—due on time.....	23,500 00	D 275,000 00
93,337 86	Consumers' deposits	132,704 83	39,366 97
62,538 80	Miscellaneous accounts payable.....	62,114 44	D 424 36
20,000 00	Dividends declared	30,000 00	10,000 00
47,462 50	Interest accrued on funded debt.....	48,005 86	523 36
25,066 00	Interest accrued on unfunded debt.....	29,895 98	4,829 98
2,000,000 00	Mortgage bonds	2,000,000 00	
18,000 00	Other funded debt—mortgages.....	32,100 00	14,100 00

¹ [This company makes no distribution between gas and electric capital, and reports no details.]

² [In cases 1224-5, the fair value of the property of the company at December 31, 1910 (at which date the book cost reported was \$4,169,111.65), was estimated at \$1,600,000, whereof \$360,000 was assigned to gas plant and \$900,000 to electric plant.]

Queens Borough Gas and Electric Company

BALANCE SHEET — *Concluded*

December 31, 1918	LIABILITIES SIDE — <i>Concluded</i>	December 31, 1919	Increase or (D) decrease
\$29,342 38	Sinking fund and other contractual reserves	\$29,675 25	\$332 87
76,149 23	Casualties and insurance reserve	87,938 76	11,789 53
300 00	Suspense credit balance	540 00	240 00
2,000,000 00	Common stock	2,000,000 00	.....
101,829 68	Corporate surplus	130,849 20	29,019 52
\$5,605,046 45	Total	\$5,605,824 22	\$1,777 87

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital December 31, 1908."—No details reported.

Fixed Capital Installed since December 31, 1908

Electric

TITLE OF ACCOUNT	Installed during year	Adjust- ments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Land devoted to electric operations	.....	.....	.....	\$26,804 29
General structures	.....	.....	.....	16,118 36
General equipment	\$4,397 30	.....	\$4,226 00	15,548 09
Power plant buildings	9,932 96	.....	.....	163,603 88
Furnaces, boilers, and accessories	6,639 66	.....	.....	160,833 88
Steam engines	.....	.....	.....	84,753 55
Electric generators	.....	.....	.....	51,100 45
Accessory electric power equipment	2,608 70	.....	866 95	42,041 38
Misc. power plant equipment	.....	.....	.....	3,896 99
Substation buildings	447 92	.....	.....	2,976 14
Substation equipment	3,783 83	.....	98 25	16,891 05
Poles and fixtures	4,793 54	.....	.....	72,178 81
Underground conduits	.....	.....	.....	925 24
Transmission system	.....	.....	.....	7,753 00
Distribution system:	.....	.....	.....	.....
Overhead	4,305 66	.....	.....	67,408 12
Underground	.....	.....	.....	1,022 23
Line transformers and devices	477 48	.....	.....	62,115 80
Electric services	5,836 64	.....	.....	39,151 44
Electric meters	3,709 07	.....	30 60	84,504 00
Municipal street lighting system	988 29	.....	.....	57,697 98
Electric tools and implements	55 00	.....	.....	741 73
Electric laboratory equipment	.....	.....	.....	621 91
Other tangible electric capital	1,053 03	.....	.....	1,162 21
Engineering and superintendence	.....	.....	.....	56,856 39
Interest during construction	.....	.....	.....	7,447 81
Misc. construction expenditures	.....	.....	.....	15,678 46
Total — electric	\$53,979 08	.....	\$5,221 80	\$1,053,834 09

Gas

Land devoted to gas operations	.....	.....	\$36,462 95
General structures	.....	.....	16,190 95
General equipment	\$5,046 43	\$1,538 90	24,392 06
Works and station structures	337 64	.....	58,633 66
Holders	.....	.....	162,001 88

Queens Borough Gas and Electric Company

Fixed Capital Installed since December 31, 1908 — Concluded

Gas — Concluded

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Furnaces, boilers, and accessories.	\$2,178 54			\$32,880 24
Steam engines				281 06
Misc. power plant equipment.....				1,601 98
Water-gas sets and accessories....	462 25		\$115 00	42,526 85
Purification apparatus				25,047 23
Accessory equipment at works.....				40,046 96
Trunk lines and mains.....	17,525 12			448,646 15
Gas services	Cr 4,607 39			11,860 00
Gas meters	4,004 90		26 35	71,808 44
Municipal street lighting fixtures..				639 23
Gas engines and appliances.....				4,063 69
Gas tools and implements.....	738 00			2,363 70
Gas laboratory equipment.....				1,777 23
Total — gas	\$25,685 69		\$1,678 15	\$382,000 22

General

General structures	\$1,520 00			\$15,661 36
General equipment	1,722 44		\$745 80	14,397 58
Land devoted to operations.....				24,612 43
Total — general	\$3,542 44		\$745 80	\$54,672 36

Construction Work in Progress.—Gas works, Thetis avenue, Rockaway Beach, N. Y.: Installing concrete floor around oil tanks Nos. 1, 2, and 3, \$430.13; installing fuel oil tank, \$398.79; addition to compression room, \$355.74. Office building, Atlantic avenue, Lynbrook, Nassau county, N. Y.: Alterations and betterments, \$3,363.48. Electric plant, Clinton and Union streets, Far Rockaway, N. Y.: Installing 2 600 h.p. boilers, \$11,431.78; miscellaneous, \$69.69; total, \$16,654.61.

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	AMOUNT CHARGED TO	
				Accrued amortisation	Surplus
Disconnecting switches ..	5	\$98 25		\$98 25	
24 k-w. regulators.....	2	866 95		366 95	
Electric meters	4	66 00		60 23	\$5 77
Pyrometer	1	115 00	\$50 00	65 00	
Horses	2	550 00	115 00	435 00	
Noiseless typewriter	1	137 20	50 00	87 20	
American Can Co., adding machine	1	83 60	30 00	63 60	
Standard adding machine	4	525 00	120 00	405 00	
Wagons	4	535 80	33 00	490 35	12 45
Street mains	700 ft.	505 48	505 48		
Gas meters	33	277 40	162 00	98 09	22 31
Indian motorcycles.....	3	710 00		710 00	
Adams auto truck.....	1	2,100 00		2,100 00	
Ford automobiles	4	1,877 00	550 00	1,327 00	
Ford automobile body....	1	90 00	90 00		
Total		\$8,537 68	\$1,695 48	\$6,801 67	\$40 53

Queens Borough Gas and Electric Company

Miscellaneous Investments

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
City of New York corporate stock, 4's, 1959.....	\$10,000 00	Dec. 30, 1916	\$10,112 50	\$400 00
City of New York corporate stock, 4's, 1958.....	5,000 00	Aug. 12, 1916	5,018 75	200 00
U. S. Liberty bonds, 3½'s, 1947.....	2,300 00	July 16, 1917	2,300 00	80 50
U. S. Liberty bonds, 4½'s, 1942.....	3,000 00	Jan. 10, 1918	2,000 00	85 00
U. S. Liberty bonds, 4½'s, 1923.....	5,000 00	May 20, 1919	5,000 00	145 75
U. S. Liberty bonds, 4½'s, 1938.....	25,000 00	Oct. 24, 1918	25,000 00	1,062 50
Real estate, land ¹	—	July 1, 1919	13,859 35	762 00
Improvements ²	—		6,800 00	
Total.....	—	—	\$70,090 60	\$2,735 75

Prepayments.— Insurance, \$5,490.99; advertising, \$275; total, \$5,765.99.

Materials and Supplies

Electric Department:	Gas Department:
Bituminous coal .....\$20,594 63	Bituminous coal \$3,279 69
Incandescent lamps (tungsten) 2,479 44	Generator fuel 20,479 99
Motors 3,966 21	Gas oil 10,329 06
Poles 8,248 40	Iron oxide 989 65
Crossarms 1,003 42	Castiron pipes and fittings... 23,061 47
Copper wire and cables..... 3,613 41	Wrought-iron pipes and fittings 6,543 30
Service materials 3,105 98	Gas ranges 5,374 28
Automobile tires 935 29	Automobile tires 935 29
Merchandise 12,192 08	Merchandise 15,190 17
Miscellaneous 4,604 91	Miscellaneous 2,008 41
Total .....\$80,773 77	Total .....\$88,121 21

Securities.— See Table XLI; also 1917 Abstract.

Miscellaneous Bills Payable.— Due to E. V. Macy, one 6% note for \$210,000; to Hudson Co., seventeen 6% notes aggregating \$775,000; to Bank of Long Island, one 6% note for \$22,500; total outstanding at end of year, \$1,007,500 of which \$985,000 was due on demand.

Consumers' Deposits.— At beginning of year, \$93,337.86; added during year, \$162,095; refunded during year, \$122,728.03; balance at end of year, \$132,704.83; interest accrued during year, \$9,115.44; interest paid during year, \$4,554.80. (For number of deposits, see Table XL.)

Reserves

	Credit balance at beginning of year	Credits during year	Debits during year	Credit balance at end of year
Accrued amortization of capital:				
Electric	\$384,775 56	\$37,566 33	\$5,121 88	\$417,220 01
Gas	369,777 77	50,913 99	1,679 79	419,011 97
Electric line ³	3,495 40	1,034 98	593 00	3,937 38
Gas mains ⁴	25,846 98	10,271 40	10,380 51	25,737 87
Casualties and Insurance.....	76,149 23	12,900 00	1,110 47	87,938 76
Suspense credit balance.....	300 00	240 00	.....	540 00

¹ Located at west side of Atlantic avenue, south of Merrick road, Lynbrook, L. I. The improvements consist of one 2-story and one 1-story frame building and farm in rear, held subject to two mortgages, as follows: \$8,800 at 5½%, payable July and December; principal payable July 19, 1920; \$4,800 at 5½%, payable April and October, principal payable, October 14, 1924.

² Includes \$5.85 correction of error in 1918 Report.

³ Represents advances by companies and individuals for extensions, to be refunded from time to time on basis of one-half monthly sales of gas and electricity.

GAS COMPANIES AND ELECTRICAL COMPANIES

116

Consolidated Gas and Electric Company

INCOME STATEMENT

A. Electric Department

Operating revenues—sales of electric current:	Kw.hrs. delivered	Rate or average price paid	Net amount for year	Change in decrease
Municipal street lighting—incandescent	1,124,874	7.22	\$81,200.00	\$81,200.00
Private street lighting—incandescent			22,750.00	22,750.00
Municipal street lighting—incandescent, metered	1,652	77.00	127.56	127.56
Lighting municipal buildings	5,166	21.00	\$108.48	108.48
Municipal heat and power	114,421	4.46	510,277.00	510,277.00
Commercial metered lighting	2,106,526	12.12	\$25,521.26	\$25,521.26
Commercial metered power	506,722	4.46	2,260,000.00	2,260,000.00
Miscellaneous (estimated)				12,724.12
Total sales	5,072,474		\$28,200.24	\$28,200.24
Miscellaneous revenues: Electric merchandise and jobbing revenue,* \$113,124; sale of byproducts, \$22,724			135,848.00	135,848.00
Total electric operating revenue			\$28,336.24	\$28,336.24
Operating expenses:	Cents per kw.hr.			
Power plant labor	0.420	\$22,200.00	\$2,200.00	
Fuel for power	1.122	\$2,654.22	2,654.22	
Other supplies and expenses	0.026	4,162.20	319.15	
Repairs at generating station	0.207	11,220.20	1,220.20	
Total production expenses	1.765 2.800	103,362.62	\$15,945.24	
Transmission	0.007	4,410.00	331.77	
Distribution	0.526	25,512.61	2,551.13	
Commercial utilization	0.021	1,556.18	30.02	
Municipal street lighting	0.165	2,373.22	1,000.56	
Commercial administration	0.340	17,256.45	2,266.77	
Promotion of business	0.266	12,696.72	2,906.67	
General (excluding depreciation)	1.266	64,179.58	4,004.42	
Total of foregoing	5.553	\$381,632.77	\$27,881.84	
General amortization (reserves)	0.741	37,560.68	25,036.26	
Total (including amortization)	6.294	\$319,243.36	\$1,945.98	
Uncollectible electric revenue	0.115	5,813.32	5,832.77	
Tax accruals	0.509	25,831.10	257.40	
Miscellaneous rents	0.006	326.00	137.50	
Total expenses, taxes, etc.	6.924	\$351,212.67	\$7,033.85	
Electric operating income applicable to corporate property			\$323,236.35	\$135,080.15

* Receipts from sale of merchandise and from jobbing, \$63,463.67; less cost of materials sold, \$45,337.43.

† Ratios for first four items based on 7,456,400 kw.hrs. generated (net output); those for total production expenses and following items on 5,072,474 kw.hrs. sold.

‡ [Constituent items shown above were computed by the Bureau of Statistics and Accounts.]

Queens Borough Gas and Electric Company

INCOME STATEMENT — *Continued*

(B) Gas Department

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues — sales of gas :				
Municipal street lighting — vil-				
lages	1,825.3	*\$2.168	\$3,957 50	\$94 97
Lighting municipal buildings....	2,655.6	0.750	1,991 64	D 88 83
Municipal heat and power.....	23.9	0.750	17 92	82
Prepaid gas	4,787.3	1.276	6,107 12	51 02
Commercial metered lighting....	462,174.5	1.233	569,634 59	106,322 97
Commercial heat and power.....	339.9	1.264	429 75	D 42 89
Street lighting — private.....	124.3	*2.174	270 00	.....
Total sales	471,930.6		\$582,408 52	\$106,338 07
Miscellaneous revenues: Rent of gas appliances, \$1,905.11; gas merchandise and jobbing revenue, ¹⁰ \$24,159.17; sale of residuals and byproducts, \$5.50.....			26,069 78	10,353 48
Total gas operating revenue.....			\$608,478 30	\$116,690 55
Operating expenses:		Cents per "C" M cu.ft. ¹¹		
Gas making labor.....	5.888	\$31,065 76	\$4,426 83	
Boiler fuel	5.819	30,704 80	8,434 64	
Generator fuel	12.904	66,496 66	21,582 51	
Gas oil	28.485	150,292 40	D 9,822 15	
Other supplies and expenses.....	1.141	6,018 04	D 417 01	
Repairs at works.....	1.342	7,075 63	898 64	
Total works expense.....	55.279	\$291,643 29	*\$25,043 46	
Less residuals produced — Cr.....	0.737	3,898 52	D 535 48	
Net cost of gas in holder.....	54.542	\$287,754 77		\$25,578 94
Total production expenses.....	60.974			
Transmission and distribution.....	9.365	44,194 70	9,437 24	
Municipal street lighting.....	0.463	2,184 98	91 77	
Commercial administration	4.045	19,069 45	2,051 22	
Promotion of business.....	2.167	10,227 60	3,124 39	
General (excluding depreciation).....	13.190	62,249 69	5,228 54	
Total of foregoing.....	90.204	\$425,701 19	\$45,512 10	
General amortization (reserves).....	10.739	50,913 99	D 20,246 47	
Total (including amortization).....	100.993	\$476,615 18	\$25,265 63	
Uncollectible operating revenue.....	0.015	70 15	D 105 38	
Tax accruals (gas).....	5.397	26,469 77	D 532 38	
Miscellaneous rents	0.108	510 00	D 187 50	
Total expenses, taxes, etc.....	106.513	\$502,665 10	\$24,390 37	
Gas operating income, applicable to corporate property...			\$105,813 20	\$92,300 12

* See this note on preceding page.

¹⁰ This price is based on total revenue received. Deducting the amount paid to Welsbach Co. for maintenance of lamps, the average price is \$1.0799.¹¹ Receipts from sale of merchandise and from jobbing, \$80,824.22; less cost of materials sold, \$56,665.06.¹² The ratios for net cost of gas in holder and preceding items based on 527,536.6 M cu.ft. gas made; those for total production expenses and following items on 471,930.6 M cu.ft. sold.

Queens Borough Gas and Electric Company

INCOME STATEMENT—Concluded

(C) Electric and Gas Departments Combined

	Net amount for year	Increase or (D) decrease
Operating income—electric and gas.....	\$329,049 55	\$227,320 33
Non-operating income: Rent revenues, \$762; interest revenues, \$4,823.35; less revenue deductions, \$189.20.....	5,396 15	3,983 98
Gross corporate income.....	\$334,445 70	\$231,304 36
Deductions from gross income: Interest on funded debt, \$101,467.01; on consumers' deposits, \$9,115.44; on accounts and bills payable, \$63,523.67; federal tax on bond coupons, \$674.50	174,780 62	3,408 85
Net corporate income.....	\$159,665 08	\$227,895 41

CORPORATE SURPLUS

	Amount
Surplus, December 31, 1918.....	\$101,829 68
Credit balance transferred from income.....	159,665 08
Bad debts collected.....	177 81
Total credits	\$261,672 57
Dividends declared, 6½% on \$2,000,000 common stock.....	\$130,000 00
Bad debts written off.....	236 62
Donations to charity.....	384 50
Loss on fixed capital retired during 1919.....	40 53
Accounts paid in 1919, applicable to 1918.....	161 32
Total debits	130,822 87
Surplus, December 31, 1919.....	\$130,849 20

Street Lighting ¹³

INCANDESCENT ELECTRIC LAMPS	Number ¹³ of lamps	Candle- power per lamp	Price per year	Amount of revenue	Consumption (kw.hrs.)
City of New York.....	138	400	\$82 50	\$15,313 80	1,134,604
City of New York.....	1,457	100	29 70	42,549 96	
Nassau county	25	400	85 00	2,125 02	
Nassau county	232	100	29 70	15,309 64	
Nassau county	328	100	27 00		
Nassau county	701	60	19 80	13,743 57	
Private street lighting.	1	100	27 00	112 41	
Private street lighting.	3	100	27 00	81 94	
Private street lighting.	2	60	19 80	39 66	
Nassau county	16	32	(¹⁴)	165 30	
Total, electric	2,953	————	————	\$89,441 30	1,136,257

GAS LAMPS ¹⁵

(Cu. ft.)

Nassau county, Wels- bach	132	60	\$30 00	\$3,957 50	1,835,200
Private street lighting.	9	60	30 00	270 00	124,200
Total, gas	141			\$4,227 50	1,949,400

Sale of Residuals and Byproducts.—See Table XI.

Operating Expenses.—See Tables XXXIII and XXXVI.

¹³ Lamp-hours per year, 3,950.¹⁴ [In service December 31, 1919. During summer season, the number is somewhat increased. Report 1917.]¹⁵ Metered; 10½ kw.hr.¹⁶ Gas per lamp-hour, 3¼ cu.ft.

Queens Borough Gas and Electric Company

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see note introducing these abstracts. Under date of January 19, 1906, this company filed with the Commission a rule of depreciation for the Electric department which provides for a charge to General amortization—electric, of 1.5¢ per kw.hr. generated, which amount, less the cost of actual repairs, is concurrently credited to Accrued amortization of capital. It also filed at the same time a rule for the Gas department, but this rule was amended April 23, 1910, increasing the charge to General amortization—gas from 15¢ to 20¢ per M cu.ft. of gas made. On December 14, 1918, the rule was again amended, reducing the charge to 15¢ per M cu.ft. made, effective January 1, 1919.

CLASS OF TAX	Taxes		
	Assessed and paid	Charged to income ²⁸	Due and unpaid
Land and improvements.....	\$30,524 33	\$30,524 33	.....
Corporate real property	2,038 20	2,038 20	.....
Special franchise	12,657 76	12,657 76	.....
Gross earnings—state	4,388 28	4,388 28	.....
War revenue—federal	62 80	62 80	.....
Special excise—federal	1,629 50	1,629 50	.....
Non-operating, real estate.....	151 40	151 40	.....
Total	\$51,452 27	\$51,452 27	.....

MISCELLANEOUS INFORMATION

Gas Works and Holders.—See Tables II–IV.

Gas Mains (length in feet).—Transmission, 103,265 (19.56 miles); distribution, 845,600 (160.15 miles). (See Table V.)

Gas Services.—Number available at end of year, 13,420. (See Table VI.)

Gas Meters.—At end of year, owned, 15,655. (See Table VII.)

Gas Made and Sold (cu.ft.).—On hand at beginning of year, 964,100; made during year, 527,586,690; used by company, 931,800; sold during year, 471,930,600; on hand at end of year, 1,490,000; unaccounted for, 54,219,300. (See Tables VIII–XIII.)

Materials and Residuals.—Gulf Refining Co.; 1,802,563 gallons gas oil delivered during year, at 7¢ per gallon; contract completed. Standard Oil Co.; delivered 119,626 gallons gas oil at 6.15¢ per gallon; quantity to be delivered under contract, 2,880,394 gallons. Purchased during year, not under contract, 201,903 gallons at 6.75¢ per gallon. (For further details, see Table XX.)

Power Plant.—See Table XV.

Circuits, Poles, and Line Transformers.—See Table XVI.

Underground Conduits.—Two ducts, 20,136 trench feet, 20,043 duct feet, of which 2,951 were unoccupied; no changes during year.

Electric Services.—See Table XVII.

Electric Meters.—At end of year, owned, 8,238. (See Table XVIII.)

Electric Current Generated and Sold (kw.hrs.).—Generated during year, 7,456,400; used at generating stations, 315,746; net output from generating stations, 7,140,654; used by respondent, 61,460; sold, 5,072,474; unaccounted for, 2,006,720. (See Tables XXI, XXII, XXV and XXVI.)

Load Data.—See Tables XX, XXIII and XXIV.

Accidents.—See Tables XXVII–XXIX.

Employees and Wages.—See Tables XXX and XXXI.

Officers.—President, General Manager and General Purchasing Agent, Carleton Macy; Vice-President, H. Hobart Porter; Secretary, James A. Mooney; Treasurer, Geo. D. Gregory; Auditor, Edward H. Webster; General Superintendent, Lewis A. Howland.

Directors.—V. Everit Macy, George D. Gregory, Gurry E. Huggins Carleton Macy, Alfred H. Bronson, Isaac R. Stewart, James A. Mooney.

Main Business Office.—1530 Far Rockaway Boulevard, Far Rockaway, N. Y.

Report verified by Carleton Macy, President, March 11, 1920.

²⁸ Taxes are apportioned between the Gas and Electric departments on the basis of an equal charge to each department except in cases where the charge can be readily recognized as applicable to either gas or electric operations.

RICHMOND HILL AND QUEENS COUNTY GAS LIGHT COMPANY

Incorporated February 18, 1896. The company furnishes water gas to the section known as Richmond Hill, ward 4, Borough of Queens, city of New York. It has no manufacturing plant, and purchases gas from the Brooklyn Union Gas Co. Stock control of the respondent is held by the Brooklyn Union Gas Co., which acquired the entire capital stock in January, 1897.

Important Changes during the Year.—Sold \$5,000 corporate stock of the city of New York 4% bonds at 93½; purchased \$5,000 U. S. 4¼% 3rd Liberty loan bonds at 96.20; acquired \$6,000 U. S. Gov't 4¼% 2nd Liberty loan bonds at par.

The rate paid to the Brooklyn Union Gas Co. for gas purchased was changed from 50¢ per M cu.ft. to 65¢, effective January 1, 1919. The Public Service Commission was notified of the change on January 24, 1919. The rate of interest charged on the open account with the Brooklyn Union Gas Co. was changed from 3% to 6%, effective January 1, 1919.

In accordance with Supreme Court order dated June 30, 1919, and a resolution of the board of directors made June 26, 1919, which was filed with the Supreme Court, a joint and several bond was given in which the respondent joined with the Brooklyn Union Gas Co. in a penal sum equal to the amount of the fund withdrawn from the Bank of Long Island.

No new powers or franchises were acquired.

BALANCE SHEET¹

December 31, 1918	ASSETS SIDE ²	December 31, 1919	Increase or (D) decrease
\$5,908 44	Cash	\$13,515 68	\$7,607 14
443 63	Accounts receivable from City of New York (for gas)	537 17	93 54
11,088 13	Consumers' accounts receivable.....	10,724 94	D 363 19
38,473 34	Current accounts receivable from assoc'd co's	42,136 81	4,663 47
10 36	Other accounts receivable.....	10 36	.....
33 32	Interest and dividends receivable.....	93 86	60 54
23,179 48	Special deposits	5,065 63	D 18,113 85
140 03	Prepayments	268 84	128 81
.....	Miscellaneous investments—U. S. Liberty bonds	6,000 00	6,000 00
328,355 86	"Fixed Capital, Dec. 31, 1908".....	326,007 30	D 2,348 56
95,326 06	Fixed capital installed since 1908.....	106,263 06	9,936 98
423,631 94	Total book cost.....	431,260 36	7,628 42
88,740 18	Accrued amortization of capital—Cr. ³	91,148 08	2,407 90
334,941 76	Fixed capital—net.....	340,112 28	5,176 52
<u>\$414,218 49</u>	<u>Total</u>	<u>\$419,501 47</u>	<u>\$5,282 98</u>
LIABILITIES SIDE			
\$13,507 51	Taxes accrued	\$17,366 41	\$3,858 90
12,646 15	Consumers' deposits	15,150 35	2,504 20
2,358 89	Accounts payable to associated companies..	.....	D 2,358 89
332 03	Miscellaneous accounts payable.....	255 98	D 76 05
1,974 10	Interest accrued on unfunded debt.....	3,243 67	1,269 57

¹ This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e. amortization of the cost of perishable property (see *Depreciation*); but it reports on the liabilities side of the balance sheet the reserves ("Accrued amortization of capital," "Contingencies") that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account, Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

² All material and supplies have been transferred to the Jamaica Gas Light Co., and material used in setting meters, etc., is furnished by the Jamaica Gas Light Co. and charged to the respondent.

Richmond Hill and Queens County Gas Light Company

BALANCE SHEET — *Concluded*

December 31, 1918	LIABILITIES SIDE — <i>Concluded</i>	December 31, 1919	Increase or (D) decrease
\$8 44	Other unfunded debt — wages accrued.....	\$103 47	\$95 03
7,945 98	Casualties and insurance reserve.....	9,669 63	1,723 74
19,341 33	Commercial metered lighting and prepaid gas in suspense	23,089 03	3,747 70
250,000 00	Common stock	250,000 00	
106,104 16	Corporate surplus	100,622 94	D 5,481 22
<u>\$414,218 49</u>	Total	<u>\$419,501 47</u>	<u>\$5,282 98</u>

Contingent Liabilities.—Amount of bond in which the respondent joins with the Brooklyn Union Gas Co. in a penal sum equal to the amount of money, U. S. Liberty bonds and interest, withdrawn from the Bank of Long Island in accordance with Supreme Court order dated June 30, 1919—interest at 6 per cent: bonds, \$45,346.24; interest, \$680.22.

Valuation of Property for Purposes of Taxation.— See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credits during year on account of withdrawals and retirements: Services, \$72.96; meters, \$53.70; lamp posts, \$2,221.90; total, \$2,348.56. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
General equipment				\$723 02
Trunk lines and mains.....	\$1,892 25		\$6 02	71,177 05
Gas services	3,757 35			14,354 62
Gas meters	4,263 60			18,950 57
Gas tools and implements.....	19 80			47 80
Total	\$9,933 00		\$6 02	\$106,263 06

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	Recoveries from other companies	Charged to accrued amortization of capital
Street mains, feet	8	\$6 02	\$1 33		\$4 70
Gas services	22	72 96			72 96
Gas meters	12	53 70	1 30		53 40
Lamp posts		* 2,221 90			
Total		\$2,354 58	\$2 63		\$130 06

Accounts Receivable from Associated Companies.—Brooklyn Union Gas Co.: advanced during the year, \$129,697.56; reimbursed during year, \$129,322.33; owing at end of year, \$38,266.62; interest accrued and received at 6%, \$2,521.84. Jamaica Gas Light Co.: advanced during year, \$4,790.91; owing at end of year, \$4,790.91. Woodhaven Gas Light Co.: advanced during year, \$497.70; reimbursed during year, \$500.37; owing at end of year, \$79.28; total, \$43,136.81.

Special Deposits.—With State Industrial Commission, U. S. 4½% 3rd Liberty bonds, par value, \$5,000; actual money cost and amount at which carried on books,

* Charged to surplus.

Richmond Hill and Queens County Gas Light Company

\$4,810; with City of New York to cover cost of repaving, \$250; with bid for municipal street lighting, \$5.63; total, \$5,065.63.

Miscellaneous Investments.—Held free: U. S. 4½% 2nd Liberty bonds, 1927–1942, par value, money cost, and amount at which carried on books, \$5,000; income accrued during year, \$121.88.

Prepayments.—Taxes, \$230.50; insurance, \$68.34; total, \$298.84.

Securities.—See Table XLI; also 1917 Abstract.

Accounts Owning to Associated Companies.—Amount advanced by Jamaica Gas Light Co. during year, \$45,300.24; amount repaid during year, \$47,659.13; owing at end of year, nothing.

Consumers' Deposits.—Balance at beginning of year, \$12,046.15; added during year, \$8,065; refunded during year, \$3,550.80; balance at end of year, \$15,150.35; interest accrued during year, \$335.08; paid, \$496.87. (For number of deposits, see Table XL.)

Reserves

	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Accrued amortisation of capital ¹	\$3,284 57	\$2,531 98	\$130 06	\$5,686 47
Contingencies ²	85,455 61	.....	.....	85,455 61
Casualties and insurance.....	7,945 88	2,000 00	276 26	9,669 62
Commercial metered lighting and prepaid gas in suspense.....	19,341 33	3,747 70	.....	³ 23,089 03

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues—sales of gas:				
Lighting municipal buildings....	517.30	\$0 75	\$388 00	D \$175 58
Prepaid gas	3,840.45	1 00	⁴ 3,755 44	D 487 52
Commercial metered lighting....	164,440.20	1 00	⁵ 161,069 95	10,687 12
Total sales	168,797.95	.....	\$165,213 39	\$10,024 02
Miscellaneous revenues ⁶.....	.....	.....	7,551 23	7,551 23
Total operating revenue.....	.....	.....	\$172,764 62	\$17,575 25
Operating expenses:		Cents per M cu. ft. ⁷		
Gas purchased ⁸.....	.....	70.88	\$119,647 46	\$30,484 87
Transmission and distribution.....	.....	9.00	16,204 46	D 3,468 16
Municipal street lighting.....	.....	0.00	4 48	3 54
Commercial administration .....	.....	10.12	17,060 69	1,693 59
Promotion of business.....	.....	1.16	1,966 85	553 64
General (excluding depreciation).....	.....	4.76	⁹ 3,039 13	D 1,690 60
Total of foregoing.....	.....	96.52	\$162,923 07	\$27,576 88
General amortization (reserved)*.....	.....	1.50	2,531 96	78 98
Total (including amortization)*.....	.....	98.02	\$165,455 03	\$27,655 86

¹ See note 1, page 893, and *Depreciation*, page 896.

² Receipts from sale of merchandise and jobbing, \$21,903.76; less cost of materials sold, \$14,352.53.

³ By an order dated April 17, 1919, and effective May 1, 1919, the Commission suspended its order of May 26, 1916, in which 95¢ was fixed as the price for gas in the Fourth ward, Queens. The lawful rate May–December was therefore \$1, and the amount reserved in 1919 represents the difference between the rate collected, \$1, and the legal rate, 95¢, for the months January–April.

⁴ Based on 168,797.95 M cu.ft. sold.

⁵ Gas furnished by the Brooklyn Union Gas Co., 184,072,999 cu.ft. at 65¢ per M; point of delivery, mains of respondent; point of measurement, consumers' meters.

⁶ See *Depreciation*.

Richmond Hill and Queens County Gas Light Company

INCOME STATEMENT — *Concluded*

	Cents per M cu.ft.	Net amount for year	Increase or (D) decrease
Uncollectible operating revenue.....	0.30	\$514 34	D \$61 28
Tax accruals	5.55	9,372 36	D 130 35
Miscellaneous rents	1.01	1,700 00	.....
Total of expenses, taxes, etc.....	104.88	\$177,041 73	\$27,464 23
Operating income applicable to corporate property.... <i>Loss</i>		\$4,277 11	D \$3,868 98
Non-operating income: Interest on bank balances, \$271.06; on bills and accounts receivable from associated com- panies, \$2,521.84; on bonds, \$332.97.....		3,125 87	1,672 66
Gross corporate income..... <i>Loss</i>		\$1,151 24	D \$3,216 32
Deductions from gross income: Interest on consumers' deposits, \$335.08; on special franchise tax, 1917, \$390.62; 1918, \$376.36; 1919, \$164.28.....		1,765 44	509 36
Net corporate income..... <i>Loss</i>		\$2,916 63	\$3,725 68
CORPORATE SURPLUS			Amount
Surplus, December 31, 1918.....			\$106,194 16
Debit balance for year transferred from income.....		\$2,916 68	
Loss on sale of corporate stock, City of New York.....		318 75	
Amount underestimated on federal income tax, 1918.....		23 89	
Balance of account "Fixed Capital, Dec. 31, 1908," closed out		2,221 90	
Total deductions			5,681 22
Surplus, December 31, 1919.....			\$100,622 94

Operating Expenses.—For details, see Table XXIII.

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see the note introducing these abstracts. Under date of April 15, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—gas," and concurrent credit to "Accrued amortization of capital," of 13¢ per M cu.ft. of gas sold [less the cost of actual repairs]. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, the bulk of the amount accumulated in the prescribed reserve is now held in an unauthorized "Contingencies" reserve, and the company charges "General amortization," and concurrently credits "Accrued amortization of capital," with 1.5¢ per M cu.ft. of gas sold "for the amortization of capital invested in plant withdrawn from service." This year, the company made no appropriation to "Contingency" reserve.

Taxes

CLASS OF TAX	Amount assessed and charged to income	Amount paid	Due and unpaid
Special franchise	\$5,601 89	.....	\$16,544 44
Personal property	2,360 00	\$2,360 00	.....
Gross earnings—state.....	821 97	764 96	.....
Federal income (1918).....	.....	1,823 89	.....
Federal, capital stock and special excise.....	588 50	\$731 00	.....
Total	\$9,372 36	\$5,679 85	\$16,544 44

²⁰ Unpaid for 1917, \$5,580.30; 1918, \$5,362.25; 1919, \$5,681.09; exclusive of \$1,642.07 accrued interest.

²¹ Of this amount, \$230.50 applicable to year 1920 was charged to prepaid taxes.

Richmond Hill and Queens County Gas Light Company

Rent Deductions.— For proportion of the building at 14-20 Union Ave., Jamaica, payable to the Jamaica Gas Light Co., \$1,250; other rent, \$450; total, \$1,700.

MISCELLANEOUS INFORMATION

Works and Holders.— The company has no manufacturing plant and has no holders.

Mains.— Transmission, 13,400 ft. (2.53 miles); distribution, 171,493 ft. (32.49 miles); total, 184,893 ft. (35.02 miles). (See Table V.)

Services.— Number of services available at end of year, 4,137. (See Table VI.)

Meters.— At end of year, owned, 6,084; in service, 5,682. (See Table VII.)

Gas Bought and Sold (cu.ft.).— Bought during year, 184,072,969; sold to public, 168,797,950; used by company, 548,200; unaccounted for, 14,725,839. (See Tables XII and XIII.)

Accidents.— See Tables XXVII and XXVIII.

*Employees and Wages.*¹²— See Tables XXX and XXXI.

Officers.— President, E. R. Chapman; Vice-President, A. F. Staniford; Secretary, H. E. McGowan; Assistant Secretary, F. R. Wogan; Treasurer, H. Wellington; Assistant Treasurer, T. P. Payne; Second Assistant Treasurer, J. W. Cornwell, Jr.; Auditor, J. Gilmer; General Counsel, Cullen and Dykman; Claim Agent, G. M. Kirchmer; Manager, H. A. Lovell; Engineer, J. H. Jourdan; Purchasing Agent, G. W. Gatehouse.

Directors.— E. R. Chapman, M. D. Chapman, A. F. Staniford, J. H. Jourdan, H. E. McGowan.

Main Business Office.— 14-20 Union avenue, Jamaica, N. Y.

Report verified by A. F. Staniford, Vice-President, March 13, 1920.

RICHMOND LIGHT AND RAILROAD COMPANY

Incorporated August 1, 1902, as the Richmond Light Co. On August 18, 1902, the company filed an amended certificate of incorporation changing its name to Richmond Light and Railroad Co. [In August, 1902, it acquired the properties of the New York and Staten Island Electric Co., which were sold under foreclosure proceedings. It also acquired the properties of the Richmond County Power Co. and the Staten Island Electric Railroad Co.]¹

This company controls the New Jersey and Staten Island Ferry Co. and the Southfield Beach Railroad Co. through title to securities. (See *Investments*.)

This company is now the only company supplying electric current in the Borough of Richmond.

[The principal stockholders as reported on June 30, 1909, were as follows: H. H. Rogers, W. G. Oakman, and Frederick Bull, voting trustees, \$2,495,400; Austin B. Fletcher, \$92,400; Henry J. Braker, \$41,700; Dominick Brothers & Co., \$41,200; J. I. Burke, \$39,200; John F. Carroll, \$31,200; Charles R. Flint, \$31,200; Estate W. K. Gelshenon, \$15,600; Tobey & Kirk, \$12,500; J. T. Davies, \$10,100; Henry C. Dick, \$10,000; J. H. Shearman, \$10,000.]

Important Changes during the Year.— For details of power plant equipment and other facilities installed to serve new customers, see *Details of Expenditures for Property and Construction Work in Progress*. No additional powers or franchises were acquired.

¹² The respondent's employees are on the combined payrolls of the following companies: Woodhaven Gas Light Co., Jamaica Gas Light Co., and Richmond Hill and Queens County Gas Light Co.

¹ [See Annual Report of Commission, 1910, Vol. I, p. 383.]

Richmond Light and Railroad Company

BALANCE SHEET

December 31, 1918		December 31, 1919	Increase or (D) decrease
ASSETS SIDE			
\$12,829 89	Cash	\$6,086 68	D \$6,733 21
114,008 48	Accounts receivable from City of New York (for electricity).....	116,325 57	1,722 11
101,565 13	Consumers' accounts receivable.....	107,107 04	5,541 91
58,390 40	Accounts receivable from assoc'd co's.....	146,223 27	92,842 87
14,204 20	Other accounts receivable.....	9,428 68	D 4,775 54
46,820 00	Special deposits for coupons.....	47,000 00	180 00
28,601 49	Prepayments	34,948 16	6,346 67
276,072 51	Materials and supplies.....	449,635 51	173,563 00
237,500 00	Stocks of associated companies.....	237,500 00	.....
75,000 00	Funded debt of associated companies.....	75,000 00	.....
12,000 00	Other investment securities.....	12,000 00	.....
	"Fixed Capital, December 31, 1908:"		
1,638,992 67	Electric department	1,660,727 71	D 26,264 96
2,350,269 52	Railroad department	2,299,123 55	D 51,145 97
	Fixed capital installed since 1908:		
1,060,045 21	Electric department	1,230,392 63	170,347 42
315,846 67	Railroad department	327,058 26	11,211 59
5,403,154 07	Total book cost.....	5,507,308 15	104,153 08
356,895 95	Accrued amortisation of capital — Cr.....	416,229 58	59,933 61
5,046,858 12	Total fixed capital — net.....	5,091,072 59	44,214 47
200,409 06	Construction work in progress.....	140,736 12	D 59,682 94
12,247 18	Other suspense	35,028 55	22,781 37
\$6,222,091 44	Total	\$6,498,062 16	\$276,000 72
LIABILITIES SIDE			
\$61,014 78	Taxes accrued	\$108,480 80	\$42,466 02
24,053 61	Judgments unpaid	15,200 12	D 8,853 49
473,000 00	Bills payable — due on demand.....	610,983 51	137,983 51
481,411 03	Bills payable — due on time.....	481,411 03	.....
24,414 17	Consumers' deposits	46,596 40	22,181 23
159,680 24	Miscellaneous accounts payable.....	168,256 62	8,576 38
46,820 00	Interest accrued on funded debt.....	47,000 00	180 00
133,581 98	Interest accrued on unfunded debt.....	8,909 00	D 124,672 98
9,752 81	Other unfunded debt	18,232 64	8,479 83
2,200,000 00	Funded debt	2,200,000 00	.....
5,700 96	Casualties and insurance reserve.....	4,756 30	D 944 66
2,735 03	Optional reserves and suspense credit balance	3,845 92	1,110 89
2,871,750 00	Common stock	2,871,750 00	.....
271,823 17	Corporate deficit.....	82,239 13	D 189,583 99
\$6,222,091 44	Total	\$6,498,062 16	\$276,000 72

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Electric: Credits during year on account of withdrawals and retirements: steam engines, \$19,300; poles and fixtures,⁴ \$5,926.04;

² Taxes, \$11,456.65; insurance, \$23,491.51.³ Gross amount of notes, \$575,000, less \$93,588.97, charged to Staten Island Midland Ry. Co. account of tax and paving settlement.⁴ Respondent reports retirements of 635 poles and 10 meters in 1918, but credit for poles of \$5,926.04 was not taken on books until December 31, 1919. Credits for meters not taken on books in 1919.

Richmond Light and Railroad Company

distribution system, \$455.09; transformers, etc., \$908.76; electric meters, \$75.07; total, \$26,264.96. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908 — Electric

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
Water rights	\$6,000 00	.....	.....	\$47,347 00
General equipment	429 71	.....	\$175 00	22,053 43
Power plant buildings.....	8,396 49	.....	.....	19,599 41
Furnaces, boilers, and accessories.	59,613 01	.....	1,552 08	371,663 90
Steam engines .....	.....	.....	.....	1,745 26
Turbo-generators .....	.....	.....	.....	164,708 06
Electric generators	1,919 93	.....	.....	20,143 39
Accessory electric power equipment.	1,494 18	.....	.....	42,393 15
Miscellaneous power plant equipment	32 95	.....	.....	2,594 94
Substation equipment .....	.....	.....	.....	7,137 41
Poles and fixtures.....	12,494 48	.....	.....	41,669 04
Distribution system (overhead)....	36,921 02	.....	166 83	99,127 79
Line transformers and devices.....	16,216 22	.....	.....	153,892 14
Electric services	9,671 29	.....	257 20	54,874 83
Electric meters	12,774 20	.....	474 57	104,233 88
Electric meter installation.....	2,722 07	.....	.....	19,253 60
Municipal street lighting system.	577 48	.....	.....	18,162 71
Commercial arc lamps.....	.....	.....	.....	7,908 45
Electric tools and implements....	171 35	.....	.....	347 60
Electric laboratory equipment....	38 72	.....	.....	1,897 63
Other tangible electric capital....	3,500 00	.....	.....	9,500 00
Engineering and superintendence.	.....	.....	.....	10,245 01
Total	\$172,973 10	.....	\$2,625 68	\$1,220,392 63

Details of Expenditures for Property

Additional source of water supply.....	\$6,000 00
Maxwell runabout	350 00
Power plant buildings	7,570 59
Furnaces, boilers, and accessories.....	69,336 30
Electric conn., testing, flooring for No. 8 turbo-generator.....	1,919 93
Accessory electric power equipment.....	1,491 38
Poles and fixtures.....	12,494 48
Wire and insulators	36,754 19
Transformers	16,216 22
Service lines	9,414 09
Meters	12,774 20
Meter installation	2,722 07
Street lighting system.....	577 48
Barge improvements	3,500 00
Minor projects	1,428 14
Net expenditures	\$172,549 07

* Consists of flooring around Nos. 7 and 8 boilers, \$3,842.17; new washroom, \$1,117.98; heating system, \$300.50; new floor, \$2,309.99.

* Consists of Dwight recorder draft gauge, \$655.15; scoop conveyor, \$490; ash conveying system, \$18,079.06; covering for high pressure piping, \$6,522.25; coal bunkers for boilers, 7, 8, 9, 10, \$3,539.79; air connection for boilers, 7, 8, \$1,857.12; steam feed and piping connections to boilers, 7, 8, \$11,919.08; main flues and dampers, \$4,133.82; scales for boilers, 7, 8, \$2,061.91; steam flow meters, \$723.72; excavation, foundation and filling for 13,000-gal. pump, \$350.32; intake well for steam pump intake, \$1,650.63; coal conveyor, \$473.56; coal crusher, \$1,358.33; coal chute, \$2,160; diamond soot blower, \$246; flow-meter, \$333.56; E-8 turbine, \$2,782.

Richmond Light and Railroad Company

Land Acquired during the Year.—\$6,000 was paid, in monthly instalments of \$500, on account of a spring located between Bement and Pelton avenues, West Brighton, N. Y., acquired January 2, 1915, for \$30,000. Payments are capitalised as made.

Construction Work in Progress

DESCRIPTION OF PROJECT	Charges during the year	Total expenditures
Transmission line to Greenridge.....		\$25,817 59
Steam pump delivered and erected.....	\$2,965 23	3,065 48
Steam pump piping.....	346 80	4,451 77
Steam pump intake well.....	Cr 1,494 97	155 66
Installing transformer at Metropolitan Byproducts Co..		949 51
Building new garage.....	10,417 63	14,529 84
Building 2nd bank on 1,000-kw. transformers.....	4,383 25	11,475 82
Building line for Tottenville Copper Co.....	8,682 96	23,238 06
Removing No. 1 machine.....	1,218 40	1,872 12
Transformers for S. I. Shipbuilding Co.....		5,771 57
Installing boiler feed pump.....	2,280 88	2,260 88
Renewing sheetiron ducts with concrete.....	719 81	938 45
Installing No. 9 turbo-generator.....	19,408 91	19,524 88
Installing draft gauges and flow meters on boilers.....	509 15	509 15
Installing auxiliary switchboard.....	5,577 62	5,577 62
Substation at Tottenville.....	1,643 99	1,643 99
Rotary converter	2,444 42	2,444 42
Installing 6900-v bus and oil switch cells.....	4,153 86	4,153 86
Repairing barge	1,480 85	1,480 85
Bill U. S. Emergency Fleet Corp.....	Cr 15,639 83	Cr 15,639 83
Miscellaneous	3,682 23	7,438 23
Total Lighting department jobs.....	\$53,691 19	\$121,650 02
Total Railroad department jobs.....	Cr \$285 15	\$11,069 84
Pole line construction.....	7,064 02	8,006 26
Grand total	\$59,470 06	\$140,726 12

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount charged to accrued amortisation of capital	Amount charged to deficit
Steam engine (reciprocating)....	1	\$19,200 00	\$3,631 28	\$10,568 72
Transformers	2	608 76	608 76	
Electric meters	35	549 64	549 64	
Pumps, general	1	1,552 08	1,552 08	
Monroe roadster	1	175 00	125 00	
Total		\$22,085 48	\$11,406 76	\$10,568 72

¹ In addition \$50 salvage was charged to materials.

² The company reports additional retirements of "Fixed Capital, December 31, 1908" as follows: distribution system, \$455.00, and poles and fixtures, \$5,926.04. Further credits to fixed capital, amounting to \$424.03, are shown in schedule *Details of Expenditures for Property*.

³ This amount is not completely identifiable in the reserve and deficit accounts.

Richmond Light and Railroad Company

Miscellaneous Investments ¹⁰

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
South Shore Amusement Co. stock.	¹¹ \$10,000 00	July 22, 1908	\$10,000 00	.....
N. J. and Staten Island Ferry Co.:				
6% 20 year bonds, 1916.....	¹² 75,000 00	Sept., 1902	75,000 00	\$4,500 00
Capital stock	¹³ 100,000 00	Sept., 1902	100,000 00	10,000 00
City of New York corporate stock.	2,000 00	July, 1911	2,000 00	¹⁴ 127 50
Southfield Beach R. R. Co. stock.	¹⁵ 127,500 00	Sept., 1902	127,500 00	.....
Total	\$314,500 00	.....	\$314,500 00	\$14,627 50

Accounts Receivable from Associated Companies.—Staten Island Midland Ry. Co., \$139,424.17; N. J. and Staten Island Ferry Co., \$6,815.96; Southfield Beach R. R. Co., Cr. \$16.86; total, \$146,257.27.

Materials and Supplies

Bituminous coal	\$12,025 00	Copper wire and cables....	\$9,284 28
Motors	13,153 08	Iron guy and suspension	
Heaters, fans, etc.....	373 31	wire	41 95
Poles	8,771 33	Hardware, etc.	193,192 46
Crossarms	2,366 02		
Pins	1,765 90	Total, Electric department..	\$244,968 09
Brackets	795 29	Total, Railroad department.	204,667 42
Insulators	3,199 62		
		Grand total	\$449,635 51

Prepayments.—Taxes, \$11,466.65; insurance, \$23,491.51; total, \$34,948.16.

Suspense.—Construction overhead expense, \$7,416.61; reorganization expense, \$4,830.57; Emergency Fleet Corp.,¹⁶ \$22,781.37; total, \$35,028.55.

Securities.—See Table XLI; also 1917 Abstract.

Bills Owning to Associated Companies.—Staten Island Midland Ry. Co., 0% demand note \$20,000, repaid during year; interest accrued and paid during year, \$1,133.33; Southfield Beach R. R. Co., 6% demand note, \$10,000; interest accrued and paid during year, \$600.

Miscellaneous Bills Payable.—Due on demand: H. H. Rogers' Estate,¹⁷ \$900,893.51; interest at 0%, accrued during year, \$26,726.31; unpaid at end of year, \$395.12. Due on time, interest at 6%¹⁸: H. H. Rogers' Estate, \$285,700; Guaranty Trust Co., \$289,300; interest on both items accrued during year, \$29,140; paid, \$30,636.12.

Consumers' Deposits.—Amount at beginning of year, \$24,414.17; added during year, \$32,754.19; refunded by cash in whole or in part, \$10,572.96; balance at end of year, \$46,595.40; interest accrued during year, \$736.16. (For number of deposits, see Table XLI.)

Miscellaneous Accounts Payable.—Unclaimed wages, \$764.63; other accounts payable,¹⁹ \$167,491.99; total, \$168,256.62.

Other Unfunded Debt.—Consumers' deposits for line construction, \$17,521.89; employees' deposits for supplies, \$710.75; total, \$18,232.64.

¹⁰ All of respondent's investments are mortgaged or bound, except stock of the South Shore Amusement Co.

¹¹ Received in exchange for \$26,250 of stocks and bonds, of South Beach Amusement Co., predecessor of South Shore Amusement Co., the latter being a reorganization of the former company. The book cost was correspondingly reduced in 1908 by charging \$16,250 to Surplus.

¹² These securities were acquired at the time of reorganization of the company, and are included in the general takeover.

¹³ [Evidently represents interest for 13 months.]

¹⁴ Turbo-generator installed by Emergency Fleet Corp., but no payments are due until one year after declaration of peace.

¹⁵ New notes given to H. H. Rogers' estate on December 27, 1919, for \$443,000; notes retired and accrued interest, \$167,893.51.

¹⁶ Staten Island Midland Ry. Co. bears interest on \$93,588.97. See note 3, page 898.

¹⁷ Includes "rent of tracks, terminals, and viaduct" payable to Department of Docks and Ferries, \$65,496.68.

Richmond Light and Railroad Company

	Reserves			Credit balance at end of year
	Credit balance at beginning of year	Credits during year	Debits during year	
Accrued amortization of capital:				
Lighting department	\$294,724 05	\$86,583 09	\$26,862 73	\$354,459 41
Railroad department	61,061 36	14,633 73	14,447 41	61,237 68
Depreciation electrolytic system, railroad department	530 54			530 54
Injuries and damages, railroad department	708 52	16,471 46	12,733 25	4,441 73
Excess premiums on compensation and liability insurance.....	4,992 44	3,162 00	7,839 87	314 57

Suspense credit balance: Unused tickets, \$3,845.92.

INCOME STATEMENT

	Kw.hrs. delivered	Rate or average price (cents)	Net amount for year	Increase or decrease (D) decrease
Operating revenues — sales of electric current:				
Municipal street lighting — incandescent	1,857,444	8.87	\$164,831 70	\$1,261 44
Lighting municipal buildings....	346,497	9.50	32,917 33	2,750 05
Municipal heat and power.....	94,401	5.01	4,729 95	D 62 25
Miscellaneous revenue — municipal	2,412	9.99	240 90	
Commercial flat-rate lighting....	6,546	10.01	654 96	D 70 90
Commercial metered lighting.....	3,704,009	9.46	350,468 95	66,717 65
Commercial metered power.....	12,504,754	2.48	309,882 30	51,229 41
Total sales	18,516,063		\$863,726 09	\$121,825 40

Miscellaneous revenues: Electric merchandise, and jobbing, \$17,285.90; rent of electric appliances, \$4,015.61; sale of byproducts, \$1,662.20; other miscellaneous, \$3,226.06

26,189 74 8,208 77

Total operating revenues..... \$889,915 83 \$130,034 17

	Cents per kw.hr. ¹⁰		
Operating expenses:			
Power plant labor	0.17	\$62,588 33	\$11,384 32
Fuel	0.73	267,892 61	D 43,154 73
Station supplies and expenses.....	0.04	14,970 11	2,745 51
Repairs	0.16	57,156 49	20,470 61
Cost of current generated.....	1.10	\$402,607 54	D \$3,554 29
Less current supplied to Railroad department, \$72,626.43; S. I. Midland Ry. Co., \$77,006.93; Southfield Beach R. R. Co., \$942.38 ¹¹		150,575 74	30,281 12
Production expenses — net	1.36	\$252,031 80	D \$38,835 41

¹⁰ Ratios for cost of current generated and preceding items based on 36,554,204 kw.hrs., net output; those for production expenses — net, and following items, on 18,516,063 kw.hrs. sold.

¹¹ The company has credited to production the total charges to the railroad department and the Staten Island Midland and Southfield Beach Companies, instead of the production element alone (approximately, \$137,790). If the excess credits were transferred to general expenses, the production cost would be 1.43¢; the general expenses, 0.31¢.

Richmond Light and Railroad Company

INCOME STATEMENT—*Concluded*

	Cents per kw.hr.	Net amount for year	Increase or (D) decrease
Operating expenses— <i>Concluded</i> :			
Transmission	0.01	\$2,384 39	\$37 02
Distribution	0.19	34,880 48	5,025 94
Commercial utilization	0.00	5 00	111 90
Municipal street lighting.....	0.10	18,575 08	1,367 34
Commercial administration	0.09	16,965 14	4,083 84
Promotion of business.....	0.04	7,178 10	1,909 40
General expenses (excluding amortization).....	0.38	70,744 52	1,206 10
Total of foregoing.....	2.17	\$402,764 52	D \$25,367 67
General amortization (reserved).....	0.44	²⁰ 81,460 10	D 23,375 47
Total including amortization.....	2.61	\$484,204 62	D \$48,743 14
Taxes assignable to electric operations.....	0.19	²¹ 34,712 39	1,752 73
Uncollectible operating revenue.....	0.06	9,652 07	1,531 47
Joint facility rents.....	0.00	37 70	25 90
Total of expenses, taxes, etc.....	2.85	\$528,606 78	D ²² \$45,433 04
Operating income from lighting department.....		\$361,309 06	\$175,467 21
Operating revenues—railroad		\$538,708 15	\$94,460 08
Revenue deductions—railroad		591,464 91	168,944 56
Operating income from railroad department.....	<i>Loss</i>	\$52,761 76	D \$74,494 48
Operating income applicable to corporate property.....		\$308,547 29	\$100,972 73
Non-operating income: Interest, \$12,274.58; dividends, \$14,000; rent, \$4,406; miscellaneous, \$1,576.91; <i>less</i> non- operating interest, \$240; taxes, \$800.43.....		27,416 06	3,262 99
Gross income applicable to corporate property.....		\$335,963 35	\$104,235 72
Deductions from gross corporate income: Interest on funded debt, \$88,000; on notes, net, \$57,599.64; meter de- posits, \$736.16; federal income tax on bond interest as- sumed by company, \$1,196.40		147,532 20	635 13
Net corporate income		\$188,431 15	\$103,600 59

CORPORATE DEFICIT

	Amount
Deficit, December 31, 1918.....	\$271,823 17
Amortization of intangible capital, lighting department.....	5,149 92
Expenses elsewhere unprovided for.....	398 72
Law expense, prior period.....	1,549 00
Coal lost by fire.....	2,874 50
City action on paving, prior period.....	2,245 21
Errors in accounting, prior period.....	²³ 5,191 70
Minor items	1,761 49
Total	\$290,963 71

²⁰ Based on \$180,337.49 per annum *less* cost of actual repairs.²¹ Includes taxes paid on renewal of notes, \$251.97 (Lighting department, \$123.99; Railroad department, \$127.98), not credited to the tax liability account but charged directly to taxes when paid.²² (Constituent items shown above were computed by the Bureau of Statistics and Accounts.)²³ Unpaid judgment of 1918, not reported, \$5,108.85; error in crediting equipment retired in 1918, \$78.45; adjustment of work in progress, \$3.40.

Richmond Light and Railroad Company

CORPORATE DEFICIT — *Concluded*

Credit balance, transferred from income.....	\$188,431 15
Errors in distribution, prior period.....	²⁴ 14,407 07
Insurance adjustment, prior period.....	1,081 83
Refund on insurance premiums, prior period.....	4,268 04
Minor items	560 44
Total	\$208,749 53
Deficit, December 31, 1918.....	\$82,239 18

Power Transferred to Associated Companies.—Staten Island Midland Ry. Co., 6,407,689 kw. hrs. at average price of 1.20¢ per kw. hr., \$77,006.93; Southfield Beach R. R. Co., 78,963 kw.hrs. at average price of 1.20¢ per kw.hr., \$942.38; Railroad department of respondent, 6,039,156 kw. hrs. at average price of 1.20¢ per kw. hr., \$72,626.43; total, \$150,575.74, credited to operating expenses.²⁵

Municipal Street Lighting.—5,433 incandescent gas filled lamps of 100 c.p. at \$28 per annum; 60 incandescent gas filled lamps of 250-c.p. at \$60 per annum; total consumption, 1,867,444 kw.hrs.; total revenue, \$184,831.70; lamps burn on an all night schedule of 3,980 lamp-hours per year.

Operating Expenses.—For details, see Table XXXVI.

Depreciation.—For this Commission's requirements concerning the accounting for depreciation, see the note introducing these abstracts. Under date of March 17, 1913, this company submitted to the Commission a rule which provides for setting aside [or expending] each year out of the earnings of the Lighting department the sum of \$185,487.39 (for depreciation of plant, \$79,968.49; for depreciation of distribution system, \$80,369; for intangible capital, \$5,149.90. [This rule, so far as it applies to the amortization of intangible capital, was disapproved by the Commission, and therefore \$5,149.90 has been charged to Surplus.]

CLASS OF TAX	Taxes		Charged to income	Due and unpaid
	Amount of levy	Paid ²⁶		
Real estate	\$11,398 69	\$79 53	²⁷ \$64,523 47	\$12,025 29
Corporate real property	1,783 40	.....		1,783 40
Real estate—non-operating.....	626 60	.....		.....
Special franchise	34,318 40	.....		82,022 40
Personal property	241 00	241 00		.....
Gross earnings—state:				
Lighting	3,641 87	3,641 87		.....
Railroad	4,915 78	4,915 78		.....
Capital stock—state.....	²⁸ 2,582 50	2,582 50		.....
Income—federal.....	²⁹ 12,550 94	6,247 78		.....
Other taxes—local.....	4,348 99	4,348 99		.....
Total	\$76,408 17	\$22,057 45	\$64,523 47	\$95,831 09

MISCELLANEOUS INFORMATION

Power Plant.—See Table XV.

Circuits, Poles, and Line Transformers.—See Table XVI.

Services.—See Table XVII.

²⁴ This amount is made up of \$13,962.34 unpaid judgment, 1918; rent of cars, 1918, \$114.22; rent of office, 1918, \$45; interest on property purchased debited to income deductions, \$240; remittance from lamp agent credited to accounts receivable, \$45.51.

²⁵ See note 19, page 902.

²⁶ Personal property, special franchise, and federal taxes are borne equally by the Lighting and Railroad departments. Other taxes are charged according to the use of the property taxed.

²⁷ Not clearly segregated according to tax: charged to Lighting department, \$34,588.40; Railroad department, \$29,334.64; non-operating income, \$600.43. Includes also \$604.80 federal capital stock tax, not reported as assessed or paid.

²⁸ Includes \$823.50 adjustment for 1918.

²⁹ Includes \$827.30 adjustment for 1918.

Richmond Light and Railroad Company

Meters.—At end of year, owned, 11,462. (See Table XVIII.)

Electric Current Generated and Sold (kw.hrs.).—Generated, 39,628,850; used at generating station, 3,074,646; sold at switchboard, 6,486,342; Railroad department, 6,039,156; used by respondent in office, etc., 318,743; supplied for municipal street lighting and other service, 2,300,754; metered on consumers' premises, 16,215,309; franchise requirements, 104,737; unaccounted for, 5,089,163. (See Tables XXI, XXII and XXVI.)

Load Data.—See Tables XX, XXIII and XXIV.

Accidents.—See Tables XXVII and XXIX.

Employees and Wages.—See Tables XXX and XXXI.

Officers.—President, C. W. Huntington; Vice-President, R. L. Rand; Secretary, Treasurer, and Auditor, J. E. Phillips; General Counsel, B. G. Eadie; Chief Engineer, W. H. Rudisill; General Purchasing Agent, J. F. Fitzgerald, Jr.

Directors.—C. W. Huntington, R. L. Rand, A. J. Hemphill, F. Bull, A. H. Larkin.

Main Business Office.—Terminal Building, New Brighton, N. Y.

Report verified by J. E. Phillips, Treasurer, March 30, 1920.

RIVERSIDE LIGHT AND POWER COMPANY

Incorporated April 8, 1911. [On February 14, 1912, the company secured from the Board of Estimate of the City of New York a franchise for a term of fourteen years, with the privilege of renewal for a further period of ten years. This franchise gives the company the right to supply electricity in the territory bounded by 129th street, 134th street, Twelfth avenue, and N. Y. C. & H. R. R. Co.'s tracks. At the end of the year, the company was operating only in the section 130th to 132nd streets inclusive, from tracks of N. Y. C. & H. R. R. Co. to Twelfth avenue. It does not generate its current, but receives same under a verbal agreement from the Riverside Cold Storage Co.]¹ Its stock is owned by Joseph Conron, 24½ shares; John E. Conron, 24½ shares; Charles F. Kelly, 1 share; total outstanding, 50 shares.

Important Changes during the Year.—None. No additional franchises or powers were acquired.

BALANCE SHEET

December 31 1918 ¹		December 31 1919	Increase or (D) decrease ²
ASSETS SIDE			
\$880 00	Cost of plant and equipment.....	\$880 00	
44 80	Materials and supplies.....	44 80	
3 75	Accounts receivable	3 75	
4,795 07	Franchise ³	4,795 07	
500 00	Investments ⁴	500 00	
2,569 82	Deficit at end of year.....	2,186 81	D \$383 01
\$8,793 44	Total	\$8,410 43	D \$383 01
LIABILITIES SIDE			
\$3,733 44	Accounts payable	\$3,350 43	D \$383 01
60 00	Reserve [for depreciation of fixtures].....	60 00	
5,000 00	Common stock	5,000 00	
\$8,793 44	Total	\$8,410 43	D \$383 01

¹ From annual report of respondent for 1913.

² [From respondent's report of 1918.]

³ [Computed by Bureau of Statistics.]

⁴ [Respondent reported its fixed capital in 1913 as follows: Payments to city for acquisition of franchise, \$500; other intangible electric capital, \$4,205.65 (legal expenses, \$2,500, and advertising expenses, \$1,705.65, incidental to acquisition of franchise); other expenses incidental to organization, \$89.42; distribution cable conductor, \$134; electric services, \$210; meters, \$490; total, \$5,629.07.]

⁵ [New York City corporate bond acquired March, 1912; interest 4½%; due 1967; income accrued during year, \$22.50. The bond is deposited with the Comptroller as security for performing of franchise requirements.—From respondent's report for 1913.]

Riverside Light and Power Company

Common Stock.—Date of amortization by company, April 8, 1911; amount, 50 shares of \$100 par value per share; cash actually realized, \$5,000; no dividends declared or paid during year.

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease ¹
Operating revenues:		
Commercial metered lighting at 8½¢ per kw.hr.....	\$2,238 45	\$632 17
Commercial metered power at 8½¢ per kw.hr.....	51 00	D 3 57
Commercial flat-rate lighting at \$90.00 per mo.....	270 00	270 00
Commercial flat-rate power at \$3.50 per mo.....	42 00	.....
Total operating revenue.....	\$2,601 45	\$998 60
Operating expenses:		
Electric current purchased (from Riverside Cold Storage Co.) ²	\$930 00	\$330 00
Wages	1,085 00	485 00
Attorney fees ³	15 00	D 10 00
Total operating expenses.....	\$2,030 00	\$805 00
Taxes	210 94	D 12 25
Total revenue deductions.....	\$2,240 94	\$792 75
Operating income	\$360 51	\$105 85
Non-operating income [Interest on New York City bonds]..	22 50	.....
Corporate income	\$383 01	\$105 85
Deficit December 31, 1918.....	2,569 82	D 277 16
Deficit December 31, 1919.....	\$2,186 81	D \$383 01

MISCELLANEOUS INFORMATION

Power Plant and Equipment.—None; the company does not generate current. Transmission and distribution system, underground feeders and mains, 598 feet.

Electric Current Bought and Sold.—[“Respondent has a verbal agreement to receive current from the Riverside Cold Storage Co. based on present consumption of respondent's customers; kw.hrs. received not known as respondent has no meters at generating station.”]⁴ Sold, 219,694 kw.hrs.

Employees and Wages.—Number of general officers, 3; compensation during year, none; number of all other employees, part time, ⁵2; total compensation, \$1,085.

Officers.—President, Joseph Conron; Vice-President, Charles F. Kelley; Secretary, John E. Conron.

Directors.—Joseph Conron, John E. Conron, Charles F. Kelley.

Main Business Office.—40 Tenth avenue, New York city.

Report verified by John E. Conron, Treasurer, February 17, 1920.

¹ See this note on preceding page.

² Not metered.

³ Shown by company under deductions from gross income. Here transferred.

⁴ From 1913 report.

⁵ [“These are part-time employees in the sense that they do not devote their entire time to the business of the respondent.” From 1913 report.]

THE STANDARD GAS LIGHT COMPANY OF THE CITY OF NEW YORK

Organized February 11, 1886. Stock control of the company was acquired by the Consolidated Gas Co. of New York in May, 1905. Respondent reports it to be the holder of record of 40,593 shares of preferred stock out of a total of 42,936 shares outstanding, and 47,950 shares of common stock out of a total of 49,557 shares outstanding.¹

Important Changes during the Year.—One holder at 524 E. 19th street with a capacity of 420,000 cu.ft. was dismantled. Acquired, \$29,300 U. S. Government Liberty loan bonds. The Consolidated Gas Co. has acquired 323 additional shares of preferred stock, and 1,155 additional shares of common stock of the respondent. No additional powers or franchises were acquired.

BALANCE SHEET *

December 31, 1913		December 31, 1912	Increase or (D) decrease
ASSETS SIDE			
\$123,675 03	Cash	\$176,874 22	\$53,199 19
4,685 20	Accounts receivable from City of New York (for gas).....	2,563 48	D 2,101 72
88,546 98	Consumers' accounts receivable.....	89,614 72	1,067 74
129,964 58	Accounts receivable from assoc'd co's.....	96,400 64	D 33,563 94
308,883 67	Other accounts receivable.....	* 245,023 56	D 63,860 11
2,788 81	Interest and dividends receivable.....	2,723 06	D 65 75
77,060 00	U. S. Govt. Liberty bonds, interest for ac- count of employees.....	27,350 00	D 49,700 00
1,855 59	Prepayments — Insurance	396 86	D 1,458 73
241,426 09	Materials and supplies.....	264,970 21	23,544 12
500 00	Stocks of associated companies.....	500 00	.....
246,911 46	Other investment securities.....	281,920 87	35,009 41
11,526,607 90	"Fixed Capital, Dec. 31, 1908".....	11,437,440 24	D 89,167 66
1,943,290 01	Fixed capital installed since 1908.....	1,994,216 51	50,926 50
13,469,897 91	Total book cost.....	13,431,656 75	D 38,241 16
2,892,817 27	Accrued amortization of capital — Cr.....	2,879,577 71	D 13,239 56
10,577,080 64	Fixed capital — net.....	10,552,079 04	D 25,001 60
.....	Suspense ⁴	18,600 59	18,600 59
<u>\$11,803,348 05</u>	<u>Total</u>	<u>\$11,769,026 25</u>	<u>D \$44,321 80</u>
LIABILITIES SIDE			
\$144,733 31	Taxes accrued	\$157,214 64	\$12,481 33
149,015 96	Consumers' deposits	151,635 83	2,619 87
159,648 73	Accounts payable to assoc'd co's.....	180,401 97	20,753 24
205,361 98	Miscellaneous accounts payable.....	* 237,533 59	32,141 61
222 20	Dividends declared (uncalled for).....	222 20	.....
9,958 32	Interest accrued on funded debt.....	9,958 32	.....
23,567 15	Interest accrued on unfunded debt.....	31,978 06	8,420 91

¹ [The Consolidated Gas Co. reports, in addition, ownership of 368 shares of preferred stock, and 12 shares of common stock, representing certificates not in its own name.]

² This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of the cost of perishable property (see *Depreciation*, page 912), but it reports on the liabilities side of the balance sheet certain reserves (Renewals and replacements—plant withdrawn from service; Contingency reserve) that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account. Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

³ Includes \$221,878.85 for charges for labor and materials supplied from repair shop.

⁴ Sundry items awaiting classification, net debit balance.

⁵ Includes \$51,762.83 due consumers under 80-cent Gas Act (20-cent rebates).

The Standard Gas Light Company of the City of New York

BALANCE SHEET — *Concluded*

December 31, 1918	LIABILITIES SIDE — <i>Concluded</i>	December 31, 1919	Increase or (D) decrease
\$30,493 34	Gov't bonds, employees' payments.....	\$13,846 00	D \$6,647 34
3,328 52	Other unfunded debt	5,507 29	2,180 77
1,195,000 00	First mortgage bonds.....	1,195,000 00	.....
86,711 46	Casualties and insurance reserve.....	92,420 87	5,709 41
6,715 41	Other optional reserves, incl. suspense credit balances .....	.....	D 6,715 41
4,293,600 00	Preferred stock	4,293,600 00	.....
4,955,700 00	Common stock	4,955,700 00	.....
23,000 00	Special surplus	23,000 00	.....
526,283 67	Corporate surplus	411,017 48	D 115,266 19
<u>\$11,803,348 06</u>	Total	<u>\$11,759,026 26</u>	<u>D \$44,321 80</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"*Fixed Capital, December 31, 1908.*"—Credits during year on account of withdrawals and retirements: Construction work, \$78,243.66; mains, \$239.88; services, \$6,758.03; meters, \$1,825.10; cocks and connections, \$119.57; rental stoves, \$1,332 20; tools and implements, \$349.22; horses, carts, and autos, \$300; total, \$89,167.66. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

Land devoted to gas operations:	Installed during year	Adjustments	Retired or withdrawn during year	Total cash cost to Dec. 31, 1919 *
Occupied by outside holder sta- tions .....	.....	.....	.....	\$3,751 94
Other land .....	.....	.....	.....	184,333 61
General structures	\$484 98	.....	.....	699,318 55
General equipment	7,191 29	Cr \$260 00	\$278 65	127,277 76
Works and station structures.....	2,273 31	.....	.....	60,759 87
Holders .....	.....	.....	.....	74,643 13
Furnaces, boilers, and accessories..	1,239 94	.....	.....	11,664 28
Steam engines .....	.....	.....	.....	407 92
Miscellaneous power plant.....	.....	.....	.....	2,597 80
Water-gas sets and accessories.....	459 70	.....	.....	22,296 22
Purification apparatus	100 00	.....	.....	48,351 80
Accessory equipment at works.....	296 74	.....	.....	34,498 41
Trunk lines and mains.....	1,315 07	.....	.....	263,631 58
Gas services	6,970 27	.....	.....	53,797 67
Gas meters	16,478 50	.....	.....	69,207 61
Gas meter installation — cocks and connections	4,004 08	.....	.....	27,042 17
Gas engines and appliances.....	44,439 46	Cr \$36,948 24	.....	270,335 50
Gas tools and implements.....	.....	.....	355 57	782 30
Other tangible gas capital.....	3,708 47	.....	1,435 00	43,264 04
Engineering and superintendence..	1,411 71	.....	.....	7,149 01
Interest during construction.....	Cr 169 55	.....	.....	Cr 834 66
Total	<u>\$90,203 96</u>	<u>Cr \$37,208 24</u>	<u>\$2,069 22</u>	<u>\$1,994,216 51</u>

* [Represents cash cost with the exception of those items written down on a percentage basis.—1915 Report.]

Amount of rental appliances on hand transferred from Plant and property account to Materials and Supplies, until installed on district.

The Standard Gas Light Company of the City of New York

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage received	Amount charged to renewals and replacements—plant withdrawn from service
General	1	\$278 95	.....	\$278 95
Autos	1	1,185 00	\$125 00	1,060 00
Horses	3	300 00	95 00	205 00
Tools and implements.....	.....	704 79	25 00	679 79
Cocks and connections.....	421	119 57	81 19	38 38
Holders	1	77,675 96	891 54	76,684 12
Street mains	42 ft.	239 88	.....	239 88
Gas services	332	8,768 03	.....	.....
Gas meters	270	1,825 10	39 40	1,785 70
Gas appliances	345	1,332 20	.....	1,332 20
Timber structure .....	.....	438 00	.....	438 00
Seal line .....	.....	230 00	.....	230 00
Furniture and fixtures.....	1	250 00	30 00	220 00
Total .....	.....	\$91,236 88	\$1,287 13	\$83,191 72

Miscellaneous Investments.—Bond and mortgage on real estate, acquired December, 1912, actual money cost, \$25,634.46; par value and amount at which carried on books, \$25,000; income accrued during year, \$899.11. Insurance participation certificates, amount held at beginning of year, \$86,711.46; acquired during year, \$5,709.41; amount held at end of year, \$92,420.87; income accrued during year, \$2,772.63. Municipal Lighting Co., Inc., par value common stock held at beginning of year \$500; amount held at end of year, \$500; no income accrued. U. S. Government Liberty loan bonds, actual money cost and amount at which carried on books, \$164,500; income accrued during year, \$6,332.62. Total book value of investments, \$282,420.87.

Accounts Receivable from Associated Companies

New Amsterdam Gas Co....	\$4,285 08	East River Gas Co.....	\$921 32
N. Y. Mutual Gas Light Co.	4,508 81	Consolidated Gas Co.....	63,462 36
Northern Union Gas Co.....	2,987 14	Consol. Tel. & El. Sub. Co.	506 50
Westchester Lighting Co....	3,972 82	Astoria Light, Heat & Power Co.	1,168 10
Peekskill Lighting Co.....	90 24	Central Union Gas Co.....	13,268 73
No. Westchester Lighting Co.	126 26		
National Coke and Coal Co.	78		
N. Y. and Queens Gas Co...	1,102 50	Total	\$96,400 64

Materials and Supplies

Generator fuel	\$94,906 79	Shavings	\$256 44
Gas oil	60,628 93	Wrought-iron pipes & fittings	28,343 53
Iron oxide	1,587 13	Appliances	75,045 15
Coke and breeze.....	1,001 12		
Water-gas tar	3,251 12	Total	\$264,970 21

Securities.—See Table XLI; also 1917 Abstract.

Accounts Owning to Associated Companies

Astoria Light, Heat & Power Co.	\$3,068 22	Consolidated Gas Co.....	\$148,366 22
Central Union Gas Co.....	747 89	N. Y. Edison Co.....	701 72
National Coke and Coal Co..	552 50	Northern Union Gas Co....	74 35
New Amsterdam Gas Co.....	1,510 07		
N. Y. Mutual Gas Light Co..	25,391 00	Total	\$180,401 97

* This amount was charged by the company to Suspense, temporarily, because the amount in reserve was insufficient to cover total withdrawals without showing a debit balance. They will charge it to Reserve in 1920.

The Standard Gas Light Company of the City of New York

Consumers' Deposits.—At beginning of year, \$149,015.96; added during year, \$61,844.46; refunded, \$59,224.59; balance at end of year, \$151,635.83; interest paid during year, \$9,138.29. (For number of deposits, see Table XL.)

Miscellaneous Accounts Payable.—Unclaimed wages, \$46.26; Standard Oil Co., \$110,826.93; miscellaneous items (under \$10,000) \$74,887.87; due consumers account of 20-cent repayment, \$51,762.83; total, \$237,523.59.

Other Unfunded Debt.—Wages accrued, \$4,472.43; water accrued, \$1,034.86.

	Reserves			Credit balance Dec. 31, 1919
	Credit balance Dec. 31, 1918	Credits during year	Debits during year	
Renewals and replacements — plant withdrawn from service *.....	\$13,325 14	\$69,952 16	\$83,191 72	\$85 58
Contingency ¹⁰	2,879,492 13	.....	.....	2,879,492 13
Insurance participation	86,711 46	5,709 41	.....	92,420 87

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues — sales of gas:				
Lighting municipal buildings.....	9,326.0	\$0 76	\$6,994 47	D \$707 47
Prepaid gas	367,703.2	80	294,162 56	16,044 88
Commercial metered lighting.....	1,954,709.7	80	1,563,644 04	45,425 53
Total sales	2,331,738.9	.....	\$1,864,801 07	\$90,762 94

Miscellaneous revenues: Rent of gas appliances, \$121,358.67; gas merchandise and jobbing revenue, \$18,715.80; ¹¹ commissions on others' gas, ¹¹ \$4,742.96; joint gas revenue, \$27,857.06; ¹¹ other miscellaneous gas revenue, \$110,768.06..... 283,442 59 26,800 09

Total operating revenues..... \$2,148,243 66 \$87,563 03

	Cents per M cu.ft. ¹⁴		
Operating expenses:			
Gas making labor.....	4.14	\$104,167 60	\$18,859 31
Boiler fuel	3.59	90,337 69	D 34,823 88
Generator fuel	10.68	268,585 44	25,626 01
Gas oil	26.58	668,381 66	38,252 99
Other supplies and expenses.....	2.51	63,178 46	10,160 90
Gas production, undistributed adjustments — steam — Cr. ....	.....	D 63 80	D 20,955 20
Repairs at works.....	2.34	58,752 97	13,086 43
Total works expense.....	49.84	\$1,253,340 02	\$92,116 96
Less residuals produced.....	3.46	86,994 36	D 36,487 60
Total of foregoing.....	46.38	\$1,166,345 66	\$128,604 56

⁹ See *Depreciation*, page 912.

¹⁰ In addition, the company has charged to suspense temporarily, \$6,758.03 for gas services, which, since they had an insufficient balance against which to charge it in Renewals and Replacements, should have been charged against contingency.

¹¹ A commission of 10% is charged on gas transferred to Consolidated Gas Co. on \$47,429.56, or \$4,742.96.

¹² Consists of receipts from sale of merchandise and from jobbing, \$149,840.56, less cost of materials sold, \$131,124.76, revenue, \$18,715.80.

¹³ See *Joint Facilities and Arrangements*.

¹⁴ The ratios for net cost of gas in holder and preceding items are based on 2,514,786 M cu.ft. of gas made; those for total production expenses and following items on 2,331,738.9 M cu.ft. sold.

The Standard Gas Light Company of the City of New York

INCOME STATEMENT — *Concluded*Operating expenses — *Concluded*:

Gas production, undistributed adjustments — Gas — Cr.	Cents per M cu.ft.	Net amount for year	Increase or (D) decrease
			D \$2,652 44
Net cost of gas in holder.....	46.38	\$1,186,345 66	¹⁵ \$131,257 00
Add: Net cost of gas transferred from assoc'd co's.		¹⁶ 42,164 89	32,203 42
Total production expenses.....	51.83	\$1,208,510 55	\$163,459 42
Transmission and distribution.....	12.18	283,978 10	34,512 21
Commercial administration	5.56	129,725 77	8,876 80
Promotion of business.....	1.35	31,431 60	D 1,445 99
General (excluding depreciation).....	6.38	148,784 94	7,170 69
Total of foregoing.....	77.30	\$1,802,430 96	\$212,572 13
Renewals and replacements — plant with- drawn from service ¹⁷	3.00	69,952 16	2,278 59
Total (including amortization) ¹⁷	80.30	\$1,872,383 12	\$214,850 72
Uncollectible operating revenue.....	0.15	3,437 23	D 2,472 06
Tax accruals	11.33	264,242 36	D 27,446 78
Joint facility rents ¹⁸	2.26	52,681 05	41,254 03
Total of expenses, taxes, etc.....	94.04	\$2,192,743 76	\$226,185 91
Operating income applicable to corporate property.... <i>Loss</i>		\$44,500 10	D \$138,622 88
Non-operating income: Interest on real estate mortgage, \$899.11; on insurance participation certificates, \$2,772.63; on bank balances, \$2,508.04; on U. S. Government Liberty loan bonds. (Account of employees, \$1,246.46; respond- ent, \$6,332.62); <i>less</i> non-operating taxes, \$69.13.....		13,689 73	1,542 41
Gross corporate income..... <i>Loss</i>		\$30,810 37	D \$137,080 47
Deductions from gross income: Interest accrued on funded debt, \$59,750; on taxes, \$9,350.88; on consumers' deposits, \$9,138.29; on advances from assoc'd co's, \$6,000.....		84,239 17	12,378 15
Net corporate income		<i>Loss</i> \$115,049 54	\$149,458 62

CORPORATE SURPLUS

	Amount
Surplus, December 31, 1913.....	\$526,283 67
Refund by coal company of Pennsylvania state tax on shipment from June 1 to Dec. 31, 1915, \$1,235.71; cancelling portion of 1918 personal tax and accrued interest as per Supreme Court order of June 17, 1919, \$1,237.39.....	2,473 10
Total	\$528,756 77

¹⁵ See this note on preceding page.¹⁶ Constituent items shown above were computed by the Bureau of Statistics and Accounts.¹⁷ See *Inter-company Purchases, Sales, Etc.*¹⁸ The company makes no charge to operating expense account "General amortization." Instead, it has included in operating expenses an unauthorized account, "Renewals and replacements — plant withdrawn from service," for which concurrent credit is made to "Renewals and replacements — plant withdrawn from service" reserve. See *Depreciation*, page 912.

The Standard Gas Light Company of the City of New York

CORPORATE SURPLUS — <i>Concluded</i>		Amount
For adjustment of steam supplied by respondent to U. S. Government during 1918, as per revised estimate by mutual consent, \$2,606.67; amount allowed McMullen, Snare & Triest Co., Inc., at final settlement, \$83.08.....	\$2,689 75	
Debit balance for year transferred from income.....	115,049 54	
Total deductions		\$117,739 29
Surplus, December 31, 1919.....		¹⁸ \$411,017 48

Inter-company Purchases, Sales, Rents, Etc.¹⁹

	Total compensation	DISTRIBUTION	
		Credited to expense	Credited to revenue
<i>For gas supplied to —</i>			
Consolidated Gas Co. (108,392.8 M cu.ft.)			
Labor and material, plus 10% commission.	\$52,172 52	\$47,429 56	\$4,742 96
<i>For gas received from —</i>			
New Amsterdam Gas Co. (100,277.4 M cu.ft.)			
Labor and materials, plus 10% commission.	\$52,420 83	Dr \$52,420 83	
New York Mutual Gas Light Co. (72,066.6 M cu.ft.)	37,173 62	Dr 37,173 62	
Total	\$89,594 45	\$89,594 45	
<i>Joint facilities —</i>			
Consolidated Gas Co.— charge to, for use of 62nd street boiler and governor house.....	\$4,107 70		\$4,107 70
Astoria Light, Heat and Power Co.— charge to, for use of 48-inch main under Harlem river	13,644 02		13,644 02
New Amsterdam Gas Co.— charge to, for use of 48-inch main under Harlem river.....	5,733 10		5,733 10
Central Union Gas Co.— charge to, for use of 48-inch main under Harlem river.....	4,372 26		4,372 26
New York Mutual Gas Light Co.— charge by, for use of manufacturing plant capacity..	50,176 33	\$50,176 33	
Central Union Gas Co.— charge by, for use of distributing system	2,504 72	2,504 72	
Total	\$90,538 13	\$52,681 05	\$27,857 08

Sales of Residuals and By-products.— See Table XI.

Operating Expenses.— For details, see Table XXXIII.

Depreciation.— For this Commission's requirements concerning the accounting for depreciation see note introducing these abstracts. Under date of March 9, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General Amortization—Gas," and concurrent credit to "Accrued amortization of capital," of 16.2 cents per M cu.ft. of gas sold (*less* the cost of actual repairs). The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, it has included in operating expenses, without authority from the Commission, the item "Renewals and Replacements—plant withdrawn from service," charging thereto in 1919, 3 cents per M cu.ft. of gas sold. This year the company did not make the usual appropriation to "Contingency" reserve of 5 cents per M cu.ft. of gas sold.

¹⁸ Exclusive of \$23,000, special surplus.

¹⁹ [See Addendum to abstracts of Consolidated Gas Co. for further details as to joint facility charges.]

The Standard Gas Light Company of the City of New York

Taxes

CLASS OF TAX	Assessed and charged to income	Amount paid	Due and unpaid
Land, operating	\$43,114 88	\$38,717 00	\$53,685 91
Improvements on land.....	119,570 48	102,947 23	
Special franchise	76,421 59	76,421 59	
Corporate property	11 60	11 60	92,934 63
Gross earnings—state.....	10,525 31	10,567 68	
Federal income	52 50	1,052 84	
Federal, capital stock.....	14,546 00	20,930 00	
Non-operating	69 13		
Total	\$264,311 49 ^a	\$250,647 94	^a \$146,620 54

Rent Charges.—Charged to operating expenses, Consolidated Gas Co., general offices, \$7,000; sundry owners, Harlem office, \$480; total, \$7,480.

MISCELLANEOUS INFORMATION

Works and Holders.—See Tables II–IV.

Mains.—Length at end of year, 1,069,898 feet (202.6 miles). (See Table V.)

Services.—Number available at end of year, 15,879. (See Table VI.)

Meters.—At end of year, owned, 65,289; in use by consumers, 57,686. (See Table VII.)

Gas Made, Bought, and Sold (cu.ft.).—On hand at beginning of year, 9,521,000; made during year, 2,514,786,000; gas received under agency agreement, 172,344,000; total available, 2,696,651,000; sold to public, 2,331,738,900; used by company, 3,553,200; supplied under agency agreement, 106,392,800; on hand at end of year 9,521,000; unaccounted for, 243,445,100. (See Tables VIII and XIII.)

Materials and Residuals.—Gas oil was delivered during year under terms of a contract made by the Consolidated Gas Co. Under its provisions there was delivered to respondent during year, 10,170,073 gallons at an average of 6.627¢ per gallon. (For details of materials consumed, see Table XI.)

Accidents.—See Tables XXVII and XXVIII.

Employees and Wages.—See Tables XXX and XXXI.

Officers.—President, W. Greeley Hoyt; Vice-President and Treasurer, Benjamin Whiteley; Secretary, John E. Sanborn; Assistant Secretary, Walter C. Phelps; Assistant Treasurer, Wm. F. O'Brien.

Directors.—Augustus V. Heely, Edwin S. Marston, John A. Garver, Wm. F. Hardenbergh, James McAlpin Pyle, Wm. J. Nevins, Alexander S. Webb, George B. Cortelyou, W. Greeley Hoyt.

Main Business Office.—32–38 West 125th street, New York city.

Report verified by W. Greeley Hoyt, President, March 15, 1920.

THE UNITED ELECTRIC LIGHT AND POWER COMPANY

Incorporated February 3, 1887. Supplies electric energy in the Borough of Manhattan. [For corporate history see Annual Report 1910, vol. I, 247–252.]

On December 31, 1919, the Consolidated Gas Co. was the holder of record of 16,415 shares of preferred stock, and 34,984 shares of common stock, out of a total of 16,422 shares of preferred and 36,574 shares of common stock outstanding.¹

Important Changes during Year.—Purchased U. S. Liberty bonds, 4½%, at par, \$37,500. Energy was supplied by respondent from December 31, 1918, under franchise agreement for the operation of an electric transmission line from Catskill Aqueduct lands; 17,883 kw.hrs. supplied during 1919.

Benjamin Whitely resigned as Treasurer February 11, 1919.

^a Excludes \$1,182.22 personal property tax of 1918, canceled by Supreme Court order of May 17, 1919.

¹ Exclusive of accrued interest on taxes, \$31,973.06.

² [The Consolidated Gas Co. reports, in addition, ownership of 3 shares of preferred stock and 1,556 shares of common stock.]

The United Electric Light and Power Company

Lawrence A. Coleman resigned as Assistant Secretary and was appointed Treasurer, and Geo. M. Moore was appointed Assistant Secretary, February 11, 1919.

A new agreement was entered into with the New York Edison Co. for the interchange of current.

Increase in capacity of generating station at 201st street and Harlem river from 85,000 to 129,000.

No new powers or franchises, except as noted above, were acquired.

BALANCE SHEET¹

December 31, 1918		December 31, 1919	Increase or (D) decrease
ASSETS SIDE			
\$303,064 37	Cash	\$622,632 35	\$319,567 98
35,484 29	Accounts receivable from City of New York (for electricity)	38,175 30	D 308 99
439,378 38	Consumers' accounts receivable	427,559 47	D 11,818 91
499,000 49	Accounts receivable from assoc'd co's	508,230 94	9,230 45
93,721 62	Other accounts receivable	83,266 08	D 10,455 54
13,786 27	Interest and dividends receivable	9,107 85	D 4,678 42
85,850 00	U. S. Liberty bonds for account of employees	42,000 00	D 43,850 00
500,000 00	Special deposits with National City Co.		D 500,000 00
7,162 95	Prepayments	853 61	D 6,304 34
1,047,775 21	Materials and supplies	797,499 19	D 250,276 02
1,048,264 50	Stocks of associated companies	1,048,264 50	
4,856 25	Funded debt of assoc'd co's	4,856 25	
50,000 00	Advances to assoc'd co's	50,000 00	
790,368 17	Other investment securities	827,989 04	47,620 87
9,653,287 36	"Fixed Capital, Dec. 31, 1908"	9,596,820 91	D 56,466 45
13,500,903 68	Fixed capital installed since 1908	15,678,917 78	2,178,014 10
23,154,171 04	Total book cost	25,275,738 69	2,121,567 65
3,007,515 98	Accrued amortization of capital — Cr.	3,144,788 38	137,272 40
20,146,655 06	Fixed capital — net	22,130,950 31	1,984,295 25
\$26,055,387 56	Total	\$26,588,439 89	\$1,533,072 32
LIABILITIES SIDE			
\$274,686 17	Taxes accrued	\$259,236 03	D \$15,450 14
1,012,479 67	Bills payable, due on demand	1,012,479 67	
227,480 00	Consumers' deposits	263,974 00	36,494 00
896,986 66	Accounts payable to assoc'd co's	986,592 07	89,605 41
123,713 17	Miscellaneous accounts payable	250,906 65	127,193 48
1,208,300 00	Interest accrued on funded debt	1,203,300 00	
201,179 13	Interest accrued on unfunded debt	210,272 38	9,093 25
30,689 90	Employees' Liberty bond payments	22,225 35	D 8,464 55
4,818,000 00	Mortgage bonds	4,818,000 00	
90,000 00	Real estate mortgage	90,000 00	D 30,000 00
8,325,000 00	Construction advances owing to assoc'd co's	8,825,000 00	500,000 00
101,638 17	Casualties and insurance reserve	111,769 04	10,120 87
1,642,238 03	Preferred stock	1,642,238 03	
3,657,445 71	Common stock	3,657,445 71	
18,750 00	Special surplus ²	18,750 00	
2,481,780 95	Corporate surplus	3,246,260 96	814,480 01
\$26,055,387 56	Total	\$26,588,439 89	\$1,533,072 32

¹ [This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of the cost of perishable property (see *Depreciation*); but it reports on the liabilities side of the balance sheet certain reserves (Renewals and replacements — plant withdrawn from service; Contingency reserve) that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account, Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.]

² Par value of reacquired capital stock.

The United Electric Light and Power Company

Contingent Liabilities.—Guarantor of \$275,000 of bonds of the Brush Electric Illuminating Co. of New York.

Valuation of Property for Purposes of Taxation.—See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908."—Credits during year on account of withdrawals and retirements: Apparatus, 146th street, \$570.50; Elizabeth street, \$353.61; installations, \$21,305.26; cable in ground, \$33,491.16; subsidiaries, \$725.92; total, \$56,446.45. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year, 1908	Adjusted	Retired or withdrawn during year	Total cash cost to Dec. 31, 1919
Land devoted to gas operations:				
Occupied by generating stations.				\$379,449 32
Occupied by outside substations.				85,317 12
Other land				27,128 75
General structures	\$75 89			183,479 76
General equipment	28,469 74		\$10,916 45	296,060 76
Intake water tunnel	34,577 88			103,678 44
Power plant buildings	27,345 15		513 12	2,278,843 67
Power plant artesian well				5,502 00
Furnaces, boilers, and accessories	302,624 85			1,447,372 29
Steam turbines	445,965 31			1,118,996 49
Turbo-generators	176,093 04		749 55	731,750 25
Accessory electric power equipment	99,755 67		1,451 55	981,080 14
Miscellaneous power plant equipment	2,328 82		52	118,379 81
Substation buildings	330 62		270 44	240,868 40
Substation equipment	107,065 87		4,740 07	883,215 86
Transmission system	407,113 91		47,933 63	1,296,090 35
Distribution system—underground	376,077 70		71,727 49	2,190,025 49
Line transformers and devices	117,331 31		10,510 08	1,155,288 10
Electric services	98,751 08		1,648 73	584,071 90
Electric meters	12,560 61		454 89	467,903 55
Municipal street lighting system	47,380 74		204 61	296,006 60
Commercial arc lamps				86 59
Glow lamps	26 76		3,579 47	9,292 37
Electric motors and heaters				23 48
Electric tools and implements	1,795 91			8,031 77
Electric laboratory equipment	38 70			8,355 81
Other tangible electric capital				1,214 11
Taxes during construction	12,166 20			19,886 45
Interest during construction	36,838 94			247,616 73
Misc. construction expenditures				14,808 42
Total	\$2,332,714 70		\$154,700 60	\$15,678,917 78

Betterments on Leasehold Properties.—On property leased from estate of Fred S. Myers, 520-24 West 24th street: Balance at beginning of year, \$67,839.62; installed during year, \$179.01; retired during year, \$0.22; balance at end of year, \$68,018.41.

The United Electric Light and Power Company
Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Num- ber of units retired	Cost of equipment retired	Amount of salvage charged to material	Amount recovered from other companies	Amount charged to renewals and replace- ments — plant withdrawn from service
Foundation and motor generators	5	\$2,631 34	\$1,401 34	.....	\$1,230 00
Transformers	289	27,956 11	3,066 46	\$2,786 34	22,123 31
Electric meters	33	1,402 83	1,093 60	56 21	253 02
Switches	6	318 51	318 51	.....	.....
Arc lamps	11	144 00	27 00	22 50	94 50
Substation equipment..	1,024	6,949 37	6,949 37	.....	.....
Electric services.....	15	1,208 08	.....	592 40	615 63
Electric signs.....	27	945 00	.....	27 00	918 00
Cable	201,614 (ft.)	155,132 09	113,646 09	24,480 02	17,005 98
Automobiles	5	9,908 76	.....	2,755 00	7,153 76
Mazda units	815	3,568 17	2,250 67	1,099 00	218 50
Office equipment	40	982 84	386 84	162 50	453 50
Total		\$211,147 06	\$129,119 88	\$31,960 97	\$50,066 20

*Miscellaneous Investments**

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
Stocks of associated companies:				
Consolidated Tel. & El. Sub. Co. ⁴	\$200,000	1899	\$50,000 00	.....
Brush Elec. Illum. Co. ⁵	999,000	1890-1905	998,262 50	.....
Ball Elec. Illum. Co.....	129,500	1890-1902	2 00	.....
Funded debt of associated com- panies:				
N. Y. Gas, Elec. L., H. & P. Co., 4%, 1949	5,000	1901	4,856 25	\$200 00
Advances to associated companies:				
Brush Elec. Illum. Co.....	.....	.....	50,000 00	3,000 00
Other investments:				
Westinghouse Elec. & Mfg. Co. stock	2,250	1890-1906	2,480 00	168 75
Fire insurance participation cer- tificate, 3% .....	.....	1904-1918	111,759 04	3,352 77
U. S. Liberty bonds, 3½%, 1947..	16,150	1918	16,150 00	32,050 64
U. S. Liberty bonds, 4½%, 1942..	10,100	1918	10,100 00	
U. S. Liberty bonds, 4½%, 1928..	667,450	1918	667,450 00	
U. S. Liberty bonds, 4½%, 1938..	20,060	1919	20,060 00	
Total			\$1,931,109 79	\$38,772 16

Accounts Receivable from Associated Companies

N. Y. Gas, El. L., H. & P.		Consolidated Gas Co.....	\$1,095 21
Co.	\$83 33	Con. Tel. & El. Subway Co.	1,743 75
N. Y. & Queens El. L. & P.		Edison Illum. Co.....	4,965 85
Co.	249,248 94	Yonkers El. L. & P. Co.....	27,424 63
Westchester Lighting Co....	99,969 87	Astoria L., H. & P. Co.....	15 82
N. Y. Edison Co.....	* 122,735 54		
		Total	\$508,280 94

* Junked, 132; retired, 157.

⁴ All are held free with the exception of the stock of the Consolidated Telegraph & Electrical Subway Co., which is pledged with the Consolidated Gas Co., and the stock of the Brush Electric Illuminating Co. of N. Y., which is pledged with the Union Trust Co. of N. Y., trustee.

⁵ Certain items are in dispute: Charges amounting to \$37,431.16 for current furnished to the City of New York are included.

The United Electric Light and Power Company

Miscellaneous Accounts Receivable.—From Chas. I. Taylor, advance, \$17,500; sundry debtors for sale of junk cable, other equipment, repairs, etc., \$65,766.08; total, \$83,266.08.

Materials and Supplies

Coal, bituminous	\$30,123 34	Appliances	\$43,062 39
Lamps, tungsten	69,558 80	Reels	14,412 70
Cable	180,684 41	Copper	44,894 10
Fuses	12,243 80	Lead	14,177 06
Switches	23,878 66	Coils, balance.....	16,753 59
Tubes, condenser.....	77,472 28	Miscellaneous	270,209 08
		Total	\$797,499 19

Securities.—See Table XLI, also 1917 Abstract.

Bills and Accounts Owning to Associated Companies.—Working advances: Consolidated Gas Co., demand loan at 6%, \$1,012,479.67; interest accrued and paid during year, \$60,748.78. Construction advances: Consolidated Gas Co., demand loans at 6%, \$8,825,000; interest accrued during year, \$500,897.26; interest paid during year, \$500,089.21.

Current Accounts Payable.—New York Edison Co.,¹ \$552,589.58; Brush El. Illum. Co., \$750; Consolidated Gas Co., \$4,104; Con. Tel. & El. Sub. Co., \$12,996.44; Westchester Ltg. Co., \$262.07; N. Y. & Queens El. L. & P. Co., \$19,608.63; Yonkq² El. L. & P. Co., \$96,280.35; total, \$986,592.07.

Consumers' Deposits.—Amount at beginning of year, \$227,480; added during year, \$131,224; refunded during year, \$94,730; balance at end of year, \$263,974; interest accrued and paid during year, \$8,731.67.

Miscellaneous Accounts Payable.—Sundry creditors for materials purchased, \$96,741.39; Westinghouse El. Mfg. Co., \$154,165.26; total, \$250,906.65.

Reserves.—Contingency³: Credit balance at beginning and end of year, \$2,733.165.60. Renewals and replacements—plant withdrawn from service⁴: Credit balance at beginning of year, \$274,350.38; credits during year, \$208,859.40; charges during year,⁵ \$71,587; credit balance at end of year, \$411,622.78. Fire insurance participation certificates: Credit balance at beginning of year, \$101,638.17; credits during year, \$10,120.87; credit balance at end of year, \$111,759.04.

INCOME STATEMENT

	Kw.hrs. delivered	Average price (cents)	Net amount for year	Increase or (D) decrease
Operating revenues—sales of electric current:				
Municipal street lighting—				
Incandescent-nitrogen	1,852,880.0	5.83	\$107,511 53	\$1,830 28
Incandescent	308,051.0	7.09	21,782 97	D 35 02
Lighting municipal buildings.	927,115.4	5.09	46,994 97	3,924 21
Municipal heat and power....	221,705.6	4.82	10,683 52	919 21
Miscellaneous electric revenue (municipal)	58,286.0	6.00	3,536 16	2,320 98
Commercial metered lighting.	58,587,049.6	5.90	3,457,066 96	677,437 56
Commercial metered power..	7,974,999.0	6.33	505,307 15	D 48,201 15
N. Y., N. H. & H. R. R. Co....	39,963,005.0	1.14	457,705 53	606 99
Other electrical corporations.	¹⁰ 200,423,035.0	1.10	¹² 2,199,818 22	434,147 76
Breakdown service	64,276.0	23.55	15,137 32	2,772 80
Miscellaneous sales of current	31,055,754.0	1.19	369,451 06	189,551 55
Total sales of current....	341,438,786.6	2.11	\$7,194,935 29	\$1,265,274 16

¹ Certain items are in dispute.

² See *Depreciation*.

³ Consists of charges on account of fixed capital, \$50,066.20; materials and supplies junked, \$21,520.80.

⁴ The respondent showed net amounts here offsetting against sales, 5,354 kw.hrs., costing \$138.91, which were furnished to respondent by the New York and Queens Co. for the operation of condensers during February, 1919. Adjustments have been made, adding the sums to income, and increasing the amount of electricity received from associated companies by the additional charge. (Charge authorized by respondent.)

The United Electric Light and Power Company

INCOME STATEMENT — Continued

		Net amount for year	Increase or (D) decrease
Miscellaneous operating revenue: Electric; electric merchandise and jobbing revenue, ¹⁰ \$39,043.17; joint electric rent revenue, \$3,600; other miscellaneous electric revenue, \$3,428.55.....		\$51,071 72	D \$32,333 14
Total operating revenue.....		\$7,246,007 01	\$1,232,942 02
Operating expenses:	Cents per kw.hr. ¹¹		
Power plant labor.....	0.075	\$239,598 65	\$44,702 71
Fuel for power.....	.592	1,885,061 43	356,473 42
Other supplies and expenses.....	.014	43,526 87	26,708 14
Repairs .....	.080	191,776 38	84,062 31
Cost of current generated.....	.741	\$2,359,963 83	¹² \$511,966 58
Add electricity received from associated companies at average of.....	1.546	¹³ 738,067 42	140,210 03
Total production expenses.....	.907	\$3,096,031 25	\$652,176 61
Transmission .....	.045	153,251 27	48,802 98
Distribution .....	.090	307,001 32	84,661 41
Commercial utilization .....	.017	56,889 55	D 58,136 83
Municipal street lighting expenses.....	.011	38,237 74	6,146 64
Commercial administration .....	.033	111,470 70	7,028 70
Promotion of business.....	.052	178,381 95	85,069 38
General expenses (excluding depreciation).....	.123	421,803 31	7,148 29
Total of foregoing.....	1.278	\$4,363,067 09	\$832,897 18
Renewals and replacements — plant withdrawn from service ¹⁴ .....	.061	208,359 40	30,517 01
Total (including amortization) ¹⁵	1.339	\$4,571,926 49	\$863,414 19
Uncollectible operating revenue.....	.002	8,396 46	233 46
Tax accruals .....	.123	419,112 87	D 105,835 50
Municipal rents and non-tax charges.....	.002	6,646 07	331 72
Subway duct rents.....	.176	602,260 49	80,939 37
Miscellaneous rents .....	.002	5,398 36	D 380 01
Total of expenses, taxes, etc.....	1.644	\$5,613,730 74	\$838,708 23
Operating income applicable to corporate property.....		\$1,632,276 27	\$394,233 79
Non-operating income: Interest on special deposits, \$6,450.07; on bank balance, \$4,714.64; on U. S. Liberty bonds, \$32,050.64; on advances to Brush Electric Illuminating Co., \$3,000; on bonds, \$200; on fire insurance participation certificates, \$3,352.77; dividend revenues, \$168.75		49,936 87	D 17,760 79
Gross corporate income.....		\$1,682,213 14	\$376,473 00

¹⁰ Receipts from sale of merchandise and from jobbing, \$158,327.16; less cost of materials sold, \$119,283.99.

¹¹ Based on 341,433,432.6 kw.hrs. sold, except items of generating costs which are based on net output, 318,687,400 kw.hrs. (exclusive of 1,570,571 kw.hrs. difference in meter readings and used by respondent).

¹² [Constituent items shown above were computed by the Bureau of Statistics and Accounts.]

¹³ [The company makes no charge to the operating expense account General amortization. Instead, it has included in operating expenses an unauthorized account, "Renewals and replacements — plant withdrawn from service," for which concurrent credit is made to a reserve account of the same name.]

¹⁴ See this note on preceding page.

The United Electric Light and Power Company

INCOME STATEMENT—*Concluded*

	Net amount for year	Increase or (D) decrease
Deductions from gross income: Interest on funded debt, \$240,900; on consumers' deposits, \$8,731.67; on taxes, \$8,785.21; on mortgages, \$1,558.33; on unfunded coupons and deferred interest due Consolidated Gas Co., \$79,- 960.82; on advances by Consolidated Gas Co., \$561,646.04; less interest during construction, \$36,338.94.....	\$867,733 13	D \$40,520 73
Net corporate income.....	\$814,480 01	\$416,998 73

CORPORATE SURPLUS

	Amount
Surplus, December 31, 1918.....	\$2,431,780 95
Balance for year transferred from income.....	814,480 01
Surplus, December 31, 1919.....	\$3,246,260 96

Intercompany Purchases, Sales, Rents, Etc.¹⁶

	DISTRIBUTION			
	Quantity (kw.hrs. ¹⁰)	Total compensation	Charged to expense	Credited to revenue
<i>For electricity sold to:</i>				
The New York Edison Co.....	¹⁸ 83,538,595	\$832,256 80	.....	\$832,256 80
The New York Edison Co.....	¹⁷ 3,315,666	175,041 71	.....	175,041 71
The N. Y. & Q. E. L. & P. Co....	¹⁹ 64,818,085	¹⁹ 718,864 59	.....	¹⁹ 718,864 59
The Yonkers E. L. & P. Co.....	¹⁷ 199	6 62	.....	6 62
The Westchester Ltg. Co.....	48,750,500	473,648 50	.....	473,648 50
<hr/>				
Total to assoc'd co's.....	200,423,085	\$2,199,818 22	.....	\$2,199,818 22
The N. Y., N. H. & Hartford				
R. R. Co.....	39,963,005	457,705 53	.....	457,705 53
<hr/>				
Total	240,386,040	\$2,657,523 75	.....	\$2,657,523 75
<hr/>				
<i>For electricity purchased from:</i>				
The New York Edison Co.....	39,671,400	\$348,043 85	\$348,043 85	.....
The New York Edison Co.....	¹⁷ 6,772,442	365,248 10	365,248 10	.....
The Westchester Ltg. Co.....	237,500	3,026 93	3,026 93	.....
The N. Y. & Q. E. L. & P. Co. ²⁰	¹⁷ 917,104	¹⁹ 19,748 54	¹⁹ 19,748 54	.....
<hr/>				
Total	47,588,446	\$736,067 42	\$736,067 42	.....
<hr/>				
<i>For joint facility supplied to New York Edison Co.—</i>				
Rent of feeders over Queensboro bridge		\$3,600 00	.....	\$3,600 00

Operating Expenses.— See Table XXXVI.

Depreciation.— For this Commission's requirements concerning the accounting for depreciation see note introducing these abstracts. Under date of March 2, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—electric." The rule failed to state that the concurrent credit would be made to "Accrued amortization of capital." The

¹⁶ High-tension current except as noted.

¹⁷ Low-tension current.

¹⁸ Includes 5,568,200 kw. delivered to Knickerbocker Ice Co., and reported as sold to the New York Edison Co., for \$63,337.78.

¹⁹ See note 15, page 917.

The United Electric Light and Power Company

company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, it has included in operating expenses, without authority from the Commission, the item "Renewals and replacements—plant withdrawn from service," charging thereto in 1918 and 1919 0.3¢ per kw.hr. of electric current sold to general consumers.

Taxes

CLASS OF TAX	Assessed and charged to income	Amount paid	Due and unpaid
Real estate	²⁰ \$172,445 60	\$172,445 60	.....
Corporate real property.....	13,760 50	13,760 50	.....
Special franchise	132,240 52	130,740 52	²¹ \$126,248 22
Gross earnings—state	34,987 81	29,937 95	.....
Federal income	²² 49,377 44	71,377 44	.....
Federal capital stock, 1919.....	11,027 00	11,027 00	.....
Federal capital stock, 1918, additional.....	5,274 00	5,274 00	.....
Total	<u>\$410,112 87</u>	<u>\$434,563 01</u>	<u>²¹\$126,248 22</u>

Rent Charges.—Charged to subway duct rents: Consolidated Telegraph and Electrical Subway Co., trunk transmission ducts, \$174,294.40; trunk distribution ducts, \$427,966.09; total, \$602,260.49. Charged to miscellaneous rents: City of New York, 201st street and Harlem river, land under water, \$2,446.07; wharfage, \$2,700; cables crossing Queensboro bridge, \$1,500. Sundry owners, transformer spaces in various locations, \$5,398.36.

MISCELLANEOUS INFORMATION

Power Plant.—201st street and Ninth avenue; capacity, 120,000 kws. (For number of units, kind and capacity in service at end of year, see Table XV.)

Circuits, Poles, and Line Transformers.—See Table XVI.

Services.—See Table XVII.

Meters.—At end of year, owned, 71,381; in use by consumers, 68,178. (See Table XVIII.)

Electric Current Generated, Bought, and Sold (kw.hrs.).—Generated during year, 331,172,000; used at generating stations, 10,914,029; net output, 320,257,910 generator motors (difference between generator meter registration and outgoing feeder meter registration, 1,536,910); bought, measured at sellers' switchboard, 40,826,004; bought, delivered over respondent's meters, 6,772,442; sold to railroad companies, 39,963,005; sold to other electrical corporations, 200,417,681; sold to public, 101,062,747; used by respondent, 1,081,901; lost in transmission and transformation, 13,252,696; lost in distribution, 12,085,387. (For additional details see Tables XXI and XXII, electric current generated and fuel consumed; Table XXV, source and disposition of electric current; Table XXVI, consumption of electric current.)

Load Data.—See Tables XX, XXIII and XXIV.

Accidents.—See Tables XXVII and XXIX.

Employees and Wages.—See Tables XXX and XXXI.

Officers.—President, Nicholas F. Brady; Vice-Presidents, Thomas E. Murray and Benjamin Whiteley; Vice-President and General Manager, Frank W. Smith; Secretary, W. J. Meyers; Assistant Secretary and Auditor, George M. Moore; Treasurer, Laurence A. Coleman.

Directors.—Walter R. Addicks, Nicholas F. Brady, George F. Baker, Robert A. Carter, George B. Cortelyou, Lewis B. Gawtry, Donald G. Geddes, John W. Lileh.

* ²⁰ Exclusive of assessment of \$8,200.20 on new property acquired for generating station at 134th street and East river.

²¹ Balances due for 1916, 1917, and 1919. Exclusive of \$24,413.25, interest accrued.

²² Estimated for 1919, \$38,000, less adjustment of 1918 estimate, \$48,622.54.

The United Electric Light and Power Company

Thomas E. Murray, Edgar Palmer, Wm. Rockefeller, John A. Garver, Frank W. Smith.

Main Business Office.—130 East 15th street, New York city.

Report verified by Frank W. Smith, Vice-President and General Manager, March 10, 1920.

THE WOODHAVEN GAS LIGHT COMPANY

Incorporated August 30, 1871. The company furnishes gas to ward 4, Borough of Queens, city of New York [with exception of the former villages of Jamaica and Richmond Hill].¹ It has no manufacturing plant, and purchases gas from the Brooklyn Union Gas Co. Stock control of the respondent is held by the Brooklyn Union Gas Co., which acquired the entire capital stock in July, 1897.

Important Changes during the Year.—Sold \$5,000 corporate stock of the City of New York 4% bonds at 93½. Purchased \$5,000 U. S. 4¼% 3d Liberty loan bonds at 96.20; acquired \$17,000 U. S. 2nd Liberty loan bonds at par.

The rate paid to the Brooklyn Union Gas Co. for gas purchased was changed from 50¢ per M cu.ft. to 65¢ per M cu.ft., effective January 1, 1919.

The interest rate on the open account with the Brooklyn Union Gas Co. was changed from 3% to 6%, effective January 1, 1919.

No new powers or franchises were acquired.

BALANCE SHEET²

December 31, 1918		December 31, 1919	Increase or (D) decrease
ASSETS SIDE³			
\$8,527 13	Cash	\$19,242 82	\$10,715 69
558 19	Accounts receivable from City of New York.	685 06	126 86
20,376 49	Consumers' accounts receivable.....	24,589 08	4,212 59
.....	Accounts receivable from assoc'd co's.....	7,988 89	7,988 89
100 00	Other accounts receivable.....	100 00	.....
33 32	Interest and dividends receivable.....	152 29	118 97
46,123 82	Special deposits	5,069 38	D 41,054 44
175 13	Prepayments	277 65	102 52
.....	Miscellaneous investment—U. S. Liberty bonds	17,000 00	17,000 00
202,304 49	"Fixed Capital, Dec. 31, 1908.".....	198,876 39	D 3,428 10
332,393 39	Fixed capital installed since Dec. 31, 1908....	421,217 54	38,824 15
584,697 88	Total book cost.....	620,093 93	35,396 05
183,451 36	Accrued amortization of capital—Cr. ⁴	187,405 30	3,953 94
401,246 52	Fixed capital—net.....	432,688 63	31,442 11
<hr/> \$477,140 60	Total	<hr/> \$507,791 79	<hr/> \$30,651 19
LIABILITIES SIDE			
\$36,727 46	Taxes accrued	\$43,609 34	\$6,881 88
34,422 60	Consumers' deposits	40,311 43	5,888 83
107,453 80	Accounts payable to assoc'd co's.....	119,378 17	11,924 37
293 80	Miscellaneous accounts payable.....	384 21	70 41

¹ [From 1915 Report.]

² This company no longer observes the accounting procedure prescribed by the Commission respecting provision for depreciation, i. e., amortization of cost of perishable property (see *Depreciation*) but it reports on the liabilities side of the balance sheet the reserves ("Accrued amortization of capital" and "Contingencies") that contain accumulations made through the prescribed accounts in former years. As no segregation is made of such accumulations, the entire credit balances are necessarily deducted from fixed capital or cost of property in the same manner as the prescribed account, Accrued amortization of capital, representing the expired life or amortized portion of fixed capital outlay.

³ All materials and supplies have been transferred to the Jamaica Gas Light Co.: any material used in setting meters, etc., is furnished by the Jamaica Gas Light Co. and charged to the respondent.

The Woodhaven Gas Light Company

BALANCE SHEET — *Concluded*

December 31, 1918	LIABILITIES SIDE — <i>Concluded</i>	December 31, 1919	Increase or (D) decrease
\$6,632 65	Interest accrued on unfunded debt.....	\$9,808 81	\$3,176 16
306 67	Other unfunded debt — wages accrued.....	414 40	107 73
15,770 75	Casualties and insurance reserve.....	18,838 08	3,067 33
43,956 03	Commercial metered lighting and prepaid gas in suspense	52,316 07	8,360 05
20,000 00	Common stock	20,000 00	.....
211,576 85	Corporate surplus	202,761 28	D 8,815 57
<u>\$477,140 60</u>	Total	<u>\$507,791 79</u>	<u>\$30,651 19</u>

Contingent Liabilities.—"Amount of bond in which The Woodhaven Gas Light Company joins with the Brooklyn Union Gas Company in a penal sum equal to the amount of money, United States Liberty bonds and interest, withdrawn from the Bank of Long Island, in accordance with Supreme Court order dated June 30, 1919; interest at six per cent; bonds, \$102,154.92; interest, \$1,532.34."

Valuation of Property for Purposes of Taxation.— See Table XLIII.

DETAILS OF ASSETS AND LIABILITIES

"*Fixed Capital, December 31, 1908.*"— Credits during year on account of withdrawals and retirements: Mains, \$2,357.16; services, \$55; meters, \$51.92; lamp posts, \$964.02; total, \$3,428.10. (Balances in the several sub-accounts were shown in the 1917 Abstract.)

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	Installed during year	Adjustments	Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1919
General equipment .....	.....	.....	.....	\$279 35
Trunk lines and mains.....	\$22,537 92	.....	\$613 33	307,821 53
Gas services	9,506 70	.....	71 00	43,014 84
Gas meters	7,424 25	.....	.....	70,027 22
Gas tools and implements.....	39 60	.....	.....	74 60
Total	\$39,508 47	.....	\$684 32	\$421,217 54

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	Recoveries from other companies	Amount charged to accrued amortization of capital
Street mains	39.66	\$2,970 48	\$1,231 63	.....	\$1,738 85
Gas services	10	126 00	.....	.....	126 00
Gas meters	11	51 92	1 10	.....	50 82
Lamp posts .....	.....	\$ 964 02	.....	.....	.....
Total .....	.....	\$4,112 42	\$1,232 73	.....	\$1,915 67

Accounts Receivable from Associated Companies.— The Jamaica Gas Light Co., advanced during year, \$7,986.89; amount owing at end of year, \$7,986.89.

Special Deposits.— U. S. Government 3rd Liberty bonds with State Industrial Commission, par value, \$5,000; actual money cost and amount at which carried on books, \$4,810; income accrued during year, \$146.21; deposited with City of New York

* Charged to surplus, as respondent had no lamp posts according to physical inventory of the Commission.

The Woodhaven Gas Light Company

to cover cost of paving, \$350; deposited with bid for municipal street lighting, \$9.38; total, \$5,069.38.

Prepayments.—Taxes, \$231; insurance, \$46.65; total, \$277.65.

Miscellaneous Investments.—Held free: U. S. 2nd Liberty bonds, par value, money cost, and amount at which carried on books, \$17,000; income accrued during year, \$345.31.

Common Stock.—Authorized, issued prior to year, and actually outstanding, 200 shares, par value, \$100 per share; cash realized, not reported; no dividend declared.

Accounts Owning to Associated Companies.—Brooklyn Union Gas Co., advanced during year, \$319,587.70; repaid during year, \$303,037.31; interest accrued and paid, \$6,095.86; owing at end of year, \$119,298.89. Richmond Hill and Queens County Gas Light Co., advanced during year, \$497.70; repaid during year, \$500.37; owing at end of year, \$79.28; The Jamaica Gas Light Co., advanced during year, \$88,049.10; repaid during year, \$82,672.55; owing at end of year, none.

Consumers' Deposits.—At beginning of year, \$34,422.60; added during year, \$15,830; refunded during year, \$9,941.17; balance at end of year, \$40,311.43; interest accrued during year, \$2,222.94; interest paid during year, \$1,367.76. (For number of deposits, see Table XL.)

Reserves

	Credit balance Dec. 31, 1918	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Accrued amortization of capital ¹ ..	\$18,337 48	\$5,869 61	\$1,915 67	\$22,291 42
Contingencies ²	165,113 88	.....	.....	165,113 88
Casualties and insurance.....	15,770 75	4,000 00	942 67	18,828 08
Commercial metered lighting and prepaid gas in suspense ³	43,956 02	8,360 05	.....	52,316 07

INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues—sales of gas:				
Lighting municipal buildings....	846.90	\$0 75	\$635 20	D \$209 16
Prepaid gas	10,170.15	1 00	9,965 20	D 1,130 00
Commercial metered lighting....	380,291.00	1 00	372,853 61	23,904 52
Total sales	391,308.05		\$383,454 01	\$22,565 27
Miscellaneous revenues ⁴			13,661 99	13,661 99
Total operating revenue.....			\$397,116 00	\$36,227 26

	Cents per M cu.ft. sold ⁵		
Operating expenses:			
Gas purchased ⁶	70.82	\$277,126 06	\$70,045 27
Transmission and distribution.....	9.77	38,226 10	3,794 98
Municipal street lighting.....	0.01	19 11	16 00
Commercial administration	9.13	35,695 95	4,157 77

¹ See note 2 and *Depreciation*, page 924.

² By an order dated April 17, 1919, and effective May 1, 1919, the Commission suspended its order of May 25, 1916, in which 95¢ was fixed as the price for gas in the Fourth ward, Queens. The lawful rate May–December was therefore \$1. and the amount reserved in 1919 represents the difference between the rate collected, \$1, and the legal rate, 95¢, for the months January–April.

³ See note 6.

⁴ Receipts from sale of merchandise and jobbing, \$39,857.84; less cost of materials sold, \$26,195.85.

⁵ Based on 391,308.05 M cu.ft. sold.

⁶ Gas furnished by the Brooklyn Union Gas Co., 426,346,247 cu.ft. at 65 cents per M; delivered at respondent's mains and measured at consumers' meters.

The Woodhaven Gas Light Company

INCOME STATEMENT — *Concluded*

	Cents per M cu. ft. sold	Net amount for year	Increase or (D) decrease
Operating expenses — <i>Concluded</i>:			
Promotion of business.....	0.91	\$3,599 99	\$1,457 56
General (excluding depreciation).....	3.44	13,479 43	D 499 66
Total of foregoing.....	94.06	\$368,145 64	\$78,971 92
General amortization (reserved) ¹¹	1.50	5,869 61	166 77
Total (including amortization) ¹¹	95.56	\$374,015 25	\$79,138 69
Uncollectible operating revenue.....	0.40	1,556 78	D 157 95
Tax accruals	4.42	17,294 04	D 6,554 22
Miscellaneous rents ¹²	0.62	2,450 00	.....
Total expenses, taxes, etc.....	101.02	\$395,316 07	\$72,426 52
Operating income applicable to corporate property.....		\$1,799 93	D \$36,199 26
Non-operating income: Interest on bank balances, \$449.56; on New York City corporate stock, \$3.90; on U. S. Lib- erty bonds, \$552.50.....		1,005 96	517 83
Gross corporate income.....		\$2,805 89	D \$35,681 43
Deductions from gross corporate income: Interest on consumers' deposits, \$2,222.94; on special franchise taxes, 1917, \$911.45; 1918, \$975.95, and 1919, \$433.53; on obliga- tions to Brooklyn Union Gas Co., \$6,065.86.....		10,639 78	3,432 48
Net corporate income.....		<i>Loss</i> \$7,833 89	D \$39,113 91
CORPORATE SURPLUS			Amount
Surplus, December 31, 1918.....			\$211,576 85
Amount overestimated on federal income tax for 1918.....			301 09
Total			\$211,877 94
Debit balance for year transferred from income.....		\$7,833 89	
Loss in sale of City of New York corporate stock.....		318 75	
Balance of Lamp posts account, "Fixed Capital, Dec. 31, 1906," closed out ¹³		964 02	
Total deductions			9,116 66
Surplus, December 31, 1919.....			\$202,761 28

Operating Expenses.— For details, see Table XXXIII.

Depreciation.— For this Commission's requirements concerning the accounting for depreciation, see the note introducing these abstracts. Under date of April 15, 1906, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization of capital" of 13¢ per M cu.ft. of gas sold [less the cost of actual repairs]. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. Instead, the bulk of the amount accumulated in the prescribed reserve is now held in an unauthorized "Contingencies" reserve, and the company charges "General amortization," and concurrently credits "Accrued amortization of capital," with 1.5¢ per M cu.ft. of gas sold, "for the amortization of capital invested in plant withdrawn from service." This year the company made no appropriation to "Contingency" reserve.

¹¹ See *Depreciation*.

¹² Composed of \$2,000 rent for respondent's portion of building, 14-20 Union avenue, Jamaica, payable to Jamaica Gas Light Co.; and \$450 for respondent's portion of rent of store and basement at Jamaica and Jefferson avenues, Richmond Hill.

¹³ See note 4, page 922.

The Woodhaven Gas Light Company

Taxes

CLASS OF TAX	Assessed and charged to income	Amount paid	Due and unpaid
Special franchise	\$14,776 78	.....	¹⁴ \$41,739 33
Personal property	118 00	\$118 00	.....
Gross earnings—state.....	1,870 01	1,764 91	.....
Federal income .....	.....	7,698 91	.....
Federal capital stock.....	529 25	¹⁵ 683 50	.....
Total	\$17,294 04	¹⁶ \$10,265 32	\$41,739 33

MISCELLANEOUS INFORMATION

Works and Holders.— Respondent has no manufacturing plant and no gas holders.

Mains.— Transmission, 24,179 feet; distribution, 499,240 feet. (See Table V.)

Services.— Number of services available at end of year, 11,135. (See Table VI.)

Meters.—At end of year, owned, 15,946; in consumers' service, 15,306. (See Table VII.)

Gas Bought and Sold (cu.ft.)— Purchased during year, 426,346,247; sold to public, 391,308,060; used by respondent, 930,500; unaccounted for, 34,107,697. (See Tables XXII and XXIII.)

Accidents.— See Tables XXVII and XXVIII.

Employees and Wages.— See Tables XXX and XXXI.

Officers.— President, E. R. Chapman; Vice-President, A. F. Staniford; Secretary, H. E. McGowan; Assistant Secretary, F. R. Wogan; Treasurer, H. Wellington; Assistant Treasurer and Assistant Auditor, T. P. Payne; Second Assistant Treasurer, J. W. Cornwell, Jr.; Auditor, J. Gilmer; General Counsel, Cullen and Dykman; Claim Agent, G. M. Kirchmer; Manager, H. A. Lovell; Engineer, J. H. Jourdan; Purchasing Agent, G. W. Gatehouse.

Directors.— E. R. Chapman, M. D. Chapman, A. F. Staniford, J. H. Jourdan, H. E. McGowan.

Main Business Office.— 14-20 Union avenue, Jamaica, N. Y.

Report verified by A. F. Staniford, Vice-President, March 13, 1920.

¹⁴ Does not include \$4,023.55, accrued interest.

¹⁵ Of this amount, \$231, applicable to year 1920, was charged to prepared taxes.

¹⁶ In addition, \$301.09, overestimated federal income tax for 1918, was charged to the tax liability account and credited to surplus.

PART VI
STEAM COMPANIES
Year Ended April 30, 1920

[927]

THE NEW YORK STEAM COMPANY¹

Incorporated September 19, 1881, under the General Corporation Law, as a consolidation of the Steam Heating and Power Co. of New York and the New York Steam Co. The former was incorporated July 23, 1879, and the latter July 24, 1880, under "An Act to authorize the formation of corporations for manufacturing, mining, mechanical and chemical purposes," passed February 17, 1848, and acts amendatory thereof and supplementary thereto. The company began furnishing steam to private consumers in Manhattan in May, 1882, and to the City in January, 1888. It has stock control of the United States Mineral Wool Co.

Stock control over respondent is held by the Andrews Institute for Girls, located at Willoughby, Ohio, which as a legatee of Wallace C. Andrews in 1910 acquired a majority of the capital stock. In 1913 the Institute owned \$3,478,200 of \$5,431,956 capital stock outstanding.

[On the application of the Institute, Wm. C. Fitts, Geo. F. Hurd, and G. C. St. John were appointed receivers on August 19, 1913, by the U. S. District Court. The court records of the hearing show that the Andrews Institute, in addition to its ownership of capital stock, owned \$2,396,000 refunding mortgage bonds of a total of \$2,450,000 outstanding. It also owned real estate mortgages amounting to \$210,500. The Independent Order of Foresters of Canada owns \$2,062,000, or the entire amount outstanding of the general mortgage bonds issued in 1916.]

Stockholders and Members.—Total voting power of all members, 54,358,² each holder of \$100 par value of stock having one vote. Total number of stockholders July 17, 1917, 98, of whom 66, controlling 2,424 votes, were residents of New York state. Votes cast at last general meeting July 17, 1917, 49,071; voters casting highest seven numbers of votes: A. H. Van Gorder, 49,015 (28 in behalf of himself and 48,987 in behalf of other members); in behalf of themselves, Sidney S. Wilson, 25; George S. Belth, 6; W. J. Baldwin, Jr., 5; Arthur E. Durham, 5; Charles A. Gillham, 5; Frank E. Pendleton, 5; and A. E. Smith, 5.

Important Changes during the Year.—Securities issued during the year: Receivers' certificates, 9%, series "A," \$400,000 on June 1, 1919, sold at 99. This was issued "to finance the company and to purchase a winter supply of coal."

Securities retired during the year: Receivers' certificates, 9%, series "A," \$200,000; series "B," \$247,500; both issued October 1, 1918, retired June 1, 1919.

Street main extended south on Park avenue from East 58th street.

Six-inch street main extended on Fifth avenue north from 74th street.

Manhole built and duct line of Consolidated Subway Co. altered on account of new Cedar street 18" main.

Extended Beaver street main east of William street.

Coal handling machinery installed at station "J."

Changes in rates were made effective November 1, 1919 (primary rate for general service \$1.90 per 1,000 kals).

No new franchises or powers were acquired during year.

BALANCE SHEET

April 30, 1919	ASSETS SIDE	April 30, 1920	Increase or (D) decrease
\$220,062 25	Cash	\$43,061 44	D \$177,010 81
170 00	Bills receivable—time		D 170 00
26,068 62	Accounts receivable from City of New York (for steam).....	36,589 70	10,501 08
475,331 60	Consumers' accounts receivable.....	492,549 55	17,217 95
74,472 91	Current accounts receivable from assoc'd co's ³	67,462 43	D 7,010 48

¹ The report of the company is for the year ended April 30, 1920.

² [Stock included on balance sheet not indicated here consists of fractional shares which do not entitle holders to vote. Report of 1915.]

³ Due from U. S. Mineral Wool Co., \$454.55; Burling Engineering and Construction Corporation, \$67,007.88.

The New York Steam Company

BALANCE SHEET — *Concluded*

		Increase or (D) decrease	
April 30, 1919	ASSETS SIDE — <i>Concluded</i>	April 30, 1920	
\$35,627 35	Other accounts receivable.....	\$23,922 49	D \$5,704 86
.....	Interest and dividends receivable.....	15,300 00	15,300 00
381 20	Special deposits ⁴	300 00	D 81 20
2,261 23	Prepayments	2,147 28	D 113 95
236,034 64	Materials and supplies.....	189,806 22	D 46,228 42
25,295 00	Stocks of associated companies.....	25,295 00	.....
3,798 06	Other investment securities.....	3,798 06	.....
612,576 80	Real estate account.....	612,576 80	.....
3,768,386 84	Steam plants and equipment.. \$1,910,862 54	3,811,438 23	43,061 39
	Distribution system		
	Less depreciation allowance... 389,731 75		
31,324 29	Ice plant	31,324 29	.....
26,193 28	Organization, franchises, etc.....	26,206 09	12 81
53,170 00	Construction work in progress.....	35,463 16	D 17,706 93
4,895,288 37	Contingent assets ⁵	4,895,288 37	.....
4,307 25	Guarantee notes — Burling Engineering and Construction Corporation ⁶	4,307 25	.....
205,015 06	Unamortized debt discount and expense..	197,595 48	D 7,419 58
386 10	Other suspense	500 00	113 90
<u>\$10,696,170 94</u>	Total	<u>\$10,520,921 84</u>	<u>D \$175,249 10</u>
LIABILITIES SIDE			
\$127,935 59	Taxes accrued	\$185,135 12	\$57,199 53
383,195 07	Receivers' certificates	149,506 50	D 233,686 57
210,500 00	Matured funded debt unpaid ⁷	210,500 00	.....
437,680 59	Bills payable — demand	435,733 45	D 1,947 14
2,822 61	Bills payable — time	2,822 61	.....
15,859 24	Consumers' deposits	37,879 86	22,020 62
52,137 60	Accounts payable to associated companies ⁸	72,702 34	20,564 74
550,185 12	Miscellaneous accounts payable.....	565,985 78	15,800 66
455,394 23	Interest accrued on funded debt.....	700,289 18	244,894 95
66,090 48	Interest accrued on unfunded debt.....	98,518 91	32,428 43
42,614 49	Other unfunded debt.....	34,583 92	D 8,030 57
2,450,000 00	Refunding mortgage bonds.....	2,450,000 00	.....
2,062,000 00	General mortgage bonds.....	2,062,000 00	.....
29,227 49	Optional reserves and suspense credit bal- ances	46,654 33	17,426 84
5,431,956 00	Common stock	5,431,956 00	.....
4,307 25	Contingent liability	4,307 25	.....
<u>\$12,321,875 76</u>	Total liabilities and capital stock.....	<u>\$12,488,577 25</u>	<u>\$166,701 49</u>
1,625,704 82	Corporate deficit	1,967,655 41	341,950 59
<u>\$10,696,170 94</u>	Total	<u>\$10,520,921 84</u>	<u>D \$175,249 10</u>

Contingent Liabilities.— None.

⁴ Consists of municipal regulation deposit, \$250; deposit guaranteeing paving bills, \$50.

⁵ In the grouping of plant and equipment accounts, this abstract follows the earlier practice of the company and the order of the Commission. The item of "Contingent assets" includes Franchises and patent-rights, \$3,750,000; City grants and patents, \$13,430.48; and General expense—construction, \$1,131,857.89. In accordance with the Commission's requirements, the last named account is reduced, when property is retired, on a basis of 33½ per cent of the cost.

⁶ Reported by company as "Guarantee notes — Burling Engineering & Construction Corporation" on assets side, and as "Contingent liability" on liabilities side.

⁷ Represents real estate mortgages due July 1, 1917.

⁸ To the U. S. Mineral Wool Co., \$394.67; New York City District Realty Corporation, \$71,807.67.

STEAM COMPANIES

931

The New York Steam Company

Valuation of Property for Purposes of Taxation

Valuation as of December 31, 1919, filed by respondent:	Cost to reproduce new	Same — present value
Real property outside streets and public places.....	\$3,164,795 83	\$1,652,000 00
Real property in streets—tangible.....	2,510,783 53	650,000 00
Tangible personal property.....	46,539 50	28,464 10

Assessed valuation for 1920 taxes:

Real property outside streets and public places.....	\$1,146,850 00
Real property (tangible and intangible) in streets.....	649,800 00
Corporate real property.....	19,300 00

Borough of Manhattan

DETAILS OF ASSETS AND LIABILITIES

Fixed Capital

ITEM	Balance April 30, 1919	Additions during year	Retirements during year	Balance April 30, 1920
Franchise and patent-rights	\$3,750,000 00			\$3,750,000 00
City grants and patents.....	13,430 48			13,430 48
General expense—construction ..	1,131,857 89			1,131,857 89
Organization	24,728 89			24,728 89
Franchise licenses and royalties..	1,464 39	\$12 81		1,477 20
General engineering and supervision	2,243 67			2,243 67
Miscellaneous construction expense	4,513 64	4,526 94		9,040 58
Ice plant "B".....	31,324 29			31,324 29
Real estate account.....	612,576 80			612,576 80
Steam station "B".....	427,303 61			427,303 61
Shop at station "B".....	19,016 01			19,016 01
Steam station "J".....	242,741 74	46,835 13	\$599 75	288,977 12
Steam station "J" addition.....	768,190 93	2,263 18		770,454 11
Shop at station "J".....	7,064 66			7,064 66
Transportation plant and equipment	53,498 07	84 00		53,582 07
Street system—district "B"....	1,061,380 74	47,272 20	5,509 31	1,103,143 63
Street system—district "J"....	1,160,704 64	32,167 40	5,708 23	1,187,163 81
Meters and floating equipment....	284,914 06	4,244 58	3,864 04	285,294 59
Office furniture and fixtures.....	17,216 53			17,216 53
Shop, street, and station tools....	10,046 99	1,126 62		11,173 61
Patterns	13,939 90			13,939 90
Utility equipment	5,016 85			5,016 85
Instruments	369 23			369 23
Steam station "A"	170 00			170 00
Total	\$9,643,714 00	\$128,532 86	\$15,681 23	\$9,766,565 53

Details of Expenditures for Improvements

Distribution plant and equipment:	District "B"	District "J"	Total
New mains	\$9,310 96	\$3,241 81	\$12,552 77
Renewal of mains.....	10,364 37		10,364 37
Subway mains	938 26	11,286 16	12,224 42
Improvements to mains.....	3,869 76	3,316 92	7,186 68
New services	4,501 91	3,631 64	8,133 55
Renewal of services	1,008 16	6,063 88	7,062 04
Subway services		676 38	676 38
Improvements to services.....	2,031 71		2,031 71
Inside service equipment.....	9,713 39	1,797 73	11,511 12
Drain services	3,103 80	649 34	3,753 14

The New York Steam Company

Details of Expenditures for Improvements — Concluded

	District "B"	District "J"	Total
Distribution plant and equipment — <i>Concluded</i> :			
Construction engineering expense.....	\$917 53	\$913 23	\$1,830 80
Distribution engineering expense.....	1,512 36	695 26	2,207 62
General construction accounts:			
Franchise, licenses, and royalties.....			12 81
Insurance during construction.....			1,737 83
Miscellaneous construction expense.....			551 19
General stores expense			2,247 92
Steam station "J":			
Coal handling equipment.....			46,835 13
Steam station "J" addition:			
Feed water pump equipment.....			85 00
Coal handling equipment			1,095 00
Miscellaneous			146 00
Boilers			2 00
Reinforce building columns above second floor.....			935 18
Transportation plant and equipment:			
Tools			84 00
Meters and floating equipment:			
Steam flow meters			2,661 76
Service traps			464 20
Service reducing valves.....			142 30
Separators and eliminators.....			234 25
Work order 2477, build 3 bypasses for 2" St. John meter.....			92 77
Work order 2494, build 6 bypasses for B Detroit meter.....			26 44
Work order 2525, build 4 bypasses for B St. John meter.....			139 81
Work order 2558, build 6 bypasses for O A St. John meter.....			164 08
Work order 2559, build 3 bypasses for A St. John meter.....			62 53
Work order 2582, build 6 bypasses for B St. John meter.....			190 26
Work order 2583, build 3 bypasses for A St. John meter.....			69 19
Shop, street, and station tools:			
Work order 2407, build 6 trench barricades.....			333 62
			* 798 00
Grand total			<u>\$138,532 86</u>

Credits to Capital

ITEM	Credit on account of equipment retired	Amount charged to other accounts	Amount charged to depreciation
Station "J":			
Coal machinery	\$599 75	.....	\$599 75
Street system district "B":			
Services	1,706 08	} \$1,984 97	3,524 34
Inside equipment	3,903 23		
Street system district "J":			
Services	2,067 78	} 2,437 71	3,270 52
Inside equipment	3,620 45		
Floating equipment	3,864 04	1,388 96	2,475 08
Total	\$15,681 33	\$5,811 64	\$9,869 69

* No detail for this amount is furnished by respondent.

¹⁰ Includes a credit to Corporate deficit of \$4,221.21, representing the value of material returned to stock in good condition, which prior to 1915 had been charged against operations when installed. This amount is divided as follows: street system, district "B", \$1,304.49; street system, district "J", \$2,916.72.

The New York Steam Company

Miscellaneous Investments ¹¹

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<i>Stocks of associated companies:</i>				
United States Mineral Wool Co.....	\$39,400 00	1909-1911	\$25,295 00	\$1,980 00
<i>Other investment securities:</i>				
Herald Square Hotel Co., Inc., stock..	780 56	May 31, 1914	780 56	.....
City of New York, 4 per cent corp..	1,000 00	July 31, 1907	1,000 00	40 00
stock, due 1955.....	2,000 00	May 17, 1917	2,017 50	85 00
City of New York, 4½ per cent corp..	2,000 00	May 17, 1917	2,017 50	85 00
stock, due 1960.....				
Total	\$43,180 56		\$29,093 06	\$2,105 00

Prepayments.—Insurance, \$1,519.23; rents, \$485.06; auto licenses, \$143.00; total, \$2,147.29.

Materials and Supplies.—Coal, \$51,582.16; station supplies and repair parts, \$14,374.46; distribution supplies and repair parts, \$123,240.07; stationery and printed matter, \$386.79; scrap material, \$342.74; total, \$189,806.22.

Suspense.—Miscellaneous billing, material to be returned, \$500.

Unamortised Debt Discount and Expense.—General mortgage bonds: Unamortised balance April 30, 1919, \$204,182.41; discounts suffered on issues made during year, none; charged to income during year, \$7,084.37; unamortised balance April 30, 1920, \$197,148.04. Receivers' certificates, series "A," June 1, 1919; Unamortised balance April 30, 1919, \$272.36; discounts suffered on issues made during year, none; charged to income during year,¹² \$272.36; unamortised balance April 30, 1920, none. Receivers' certificates, series "B," June 1, 1919: Unamortised balance, \$560.29; discounts suffered on issues made during year, none; charged to income during year,¹³ \$560.29; unamortised balance, none. Receivers' certificates, series "A," June 1, 1920: Discounts suffered on issues made during year, \$7,293.50; charged to income during year,¹⁴ \$6,946.06; unamortised balance, \$447.44.

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	Refunding mortgage bonds	General mortgage bonds
Nominal date of issue.....	_____	July 1, 1911	Nov. 1, 1916
Date of maturity.....	_____	July 1, 1941	July 1, 1941
Int rest, rate and dates.....	_____	¹⁴ 4%-5%, J. & J.	6%, M. & N.
Denominations.....	1 share = \$100	\$1,000 00	N. R.
Authorised by company.....	\$7,500,000	2,750,000 00	\$2,850,000 00
By public authority.....	5,431,956	N. R.	2,850,000 00
Only nominally issued.....	.....	200,000 00	788,000 00
Actually issued to close of year.....	5,431,956	2,550,000 00	2,062,000 00
Issued prior to year.....	5,431,956	2,550,000 00	2,062,000 00
Property consideration.....	(¹⁵)	3,695,481 14	¹⁶ 1,855,800 00
Actually issued during year.....	.....	.....	.....
■ Cash realised.....	.....	.....	.....
Discount.....	.....	.....	.....
Reacquired and held free.....	.....	.....	438,000 00
Actually outstanding.....	5,431,956	2,450,000 00	2,062,000 00
Interest accrued and dividends declared.....	.....	110,250 00	128,720 00
Interest charged to income.....	.....	110,250 00	128,720 00
Interest and dividends paid.....	.....	.....	.....
Interest and dividends matured and unpaid.....	.....	337,155 00	226,820 00
Interest and dividends not due.....	.....	36,750 00	61,860 00
Market price.....	No sales	No sales	No sales
Trustees under mortgage.....	.....	Union Trust Co.	Union Trust Co.

¹¹ The City of New York 4 and 4½ per cent corporate stock are held as contractual fund investments, whereas the others are all held free.

¹² The total shown here as charged to income is \$7,678.71, whereas the amount of "discount on receivers' certificates, series 'A' and 'B'" in income statement is \$13,947.71. The difference, \$6,269, represents an amount charged directly to income statement and not through accrual.

¹³ [With the exception of \$690,000, which mature \$30,000 annually from July 1, 1918, to July 1, 1940.]

¹⁴ Interest to July 1, 1918, 4%; from July 1, 1918, to July 1, 1925, 4½%; after July 1, 1925, 5%.

¹⁵ Issued for licenses and franchises of Steam Heating and Power Co., \$2,500,000; for patents and patent-rights of N. Y. Steam Co. (old), \$1,250,000; for net assets of Steam Heating and Power Co., \$854,650; issued to W. C. Andrews for part payment of indebtedness, \$170,000; sold for cash, \$558,306; issued but not paid for (charged to profit and loss), \$1,000.

¹⁶ [Issued for construction work; \$1,299,600, and retirements of notes payable, \$556,200.]

The New York Steam Company

Receivers' Certificates.— Consists of receivers' certificates, 6%, series "A," actually outstanding at end of year, \$141,000; interest accrued thereon during year, \$8,508.50; total, \$149,508.50. See *Important Changes during the Year*.

Matured Funded Debt Unpaid.— Consists of real estate mortgages due July 1, 1917, on 66-68 Cortlandt street, 6%, 1888, \$25,000, \$10,000, and \$7,500; on 35 Sutton place, 5%, 1907, \$5,000; on 43 Sutton place, 5%, 1906, \$6,000; on 45 Sutton place, 4½%, 1902, \$5,000; on Station "B" 5%, 1882, \$120,000; on machine shop, 61 Dey street, 5%, 1881, \$20,000; on ice plant "B," 177 Washington street, 5%, 1886, \$12,000; total \$210,500.

Consumers' Deposits.— At beginning of year, number, 126; amount, \$15,859.24; added during year, number, 129, amount, \$31,973.72; refunded by cash in whole or in part, number, 91, amount, \$9,953.10; at end of year, number, 164, amount, \$37,879.86; interest accrued and paid during the year, \$57.05.

Taxes Accrued.— See schedule supporting Income statement.

Other Unfunded Debt.— Wages accrued, \$3,354.01; water accrued, \$27,222.53; advances for services, \$3,588.55; bills paid twice and overpaid, \$418.83; total, \$34,583.92.

Reserves

	Credit balance April 30, 1919	Credits during year	Debits during year	Credit balance April 30, 1920
Accrued amortization of capital.	\$309,944 42	\$39,638 64	\$9,851 31	\$339,731 75
Bad debts	4,315 09	3,129 02	712 82	6,731 29
Compensation insurance	9,857 00	16,989 05	20,276 65	6,570 00
Injuries and damages	382 06	2,737 50	2,021 75	1,097 81
Repairs machine shop	30 56	300 00	.....	330 56
Repairs motor truck (G. M. C.)..	208 61	300 00	.....	508 61
Repairs auto coal trucks	419 22	5,400 00	5,487 50	331 72
Repairs coal holst boat	1,257 66	1,800 00	.....	3,057 66
Adjustment stock inventory	12,755 69	.....	.....	12,755 69
Penalties on unpaid water bills..	.....	15,493 43	4,565 56	10,927 87
Penalties on gross earnings tax..	.....	4,342 12	.....	4,342 12
Total	\$339,171 91	\$140,129 76	\$42,915 59	\$436,386 08

INCOME STATEMENT

	Amount for year ending April 30, 1920	Increase (D) decrease
Operating revenues — sale of steam:		
To the general public	\$2,822,325 51	\$498,753 97
To the municipality	36,599 79	9,240 93
Total operating revenue	\$2,858,915 21	\$507,994 89
Operating expenses:		
Station, operating	\$1,983,430 17	\$327,368 08
Station, maintenance	130,741 76	D 50,078 88
Transportation of fuel	84,088 20	12,250 62
Transportation of ash	59,606 84	26,982 67
Distribution, operating	70,068 64	18,458 73
Distribution, maintenance	111,202 41	28,709 33
Utilisation	15,945 38	2,963 81
Commercial	30,706 80	6,297 14
General (excluding depreciation)	83,554 19	D 19,737 41
Total of foregoing	\$2,519,315 39	\$364,313 06
Amortisation	57,827 56	8,877 22
Total	\$2,577,142 95	\$278,190 26
Uncollectible operating revenue	3,000 00	1,750 00
Tax accruals	55,168 79	4,966 99
Total of expenses, taxes, etc.	\$2,635,311 74	\$279,907 24
Operating income applicable to corporate property	\$223,803 47	\$228,067 65

The New York Steam Company
INCOME STATEMENT — Concluded

	Amount for year ending April 30, 1920	Increase or (D) decrease
Non-operating revenue: Interest on bank balances, \$1,973.64; net rents, \$14,864.96; dividends, \$1,980; miscellaneous, \$31.89; less non-operating taxes, etc., \$6,894.56....	\$12,945 92	\$1,806 08
Gross income applicable to corporate and leased properties	\$336,549 39	\$329,393 68
Deductions from gross income: Interest on refunding and general mortgage bonds, \$333,970; on mortgage loans, \$10,924.96; on notes, \$15,219.16; miscellaneous, \$13,639.28; amortization of debt discount and expense, \$7,034.37; Receivers' fees and expenses written off, \$12,877.83; operating lease, Station "A," \$213,508.44; interest on Receivers' certificates, series "A" and "B," \$14,232.54; discount on Receivers' certificates, series "A" and "B," \$13,947.71; penalties on unpaid water bills, \$9,721.98....	545,071 31	68,086 96
Net corporate loss	\$306,521 92	\$161,356 72
CORPORATE DEFICIT		
Deficit, April 30, 1919.....		Amount \$1,625,704 82
Debit balance for year transferred from income.....		308,531 92
Depreciation charged off per order P. S. C.....		21,086 08
Penalties on unpaid water bills, old account.....		4,294 78
Penalties on unpaid water bills from 8-9-18 to 4-30-19.....		1,476 67
Sundry adjustments of steam bills and belated items applicable to previous period		192 35
Total		\$1,971,876 62
Credits: Material returned to stock from retirements, original installations having previously been charged against operations.....		4,221 21
Deficit, April 30, 1920.....		\$1,967,655 41

Details of Operating Revenue

District "B" ¹⁴	Amount for year	Increase or (D) decrease	Per gross ton coal	In- crease	Cents per M pounds steam sold	Increase or (D) decrease
General service.....	\$724,291 82	\$136,892 24	\$8.251	\$0.281	112.746	2.147
Annual power service....	878,175 17	58,871 41			77.408	.721
Apartment house service..	116,269 37	110,176 46			60.804 D	4.781
Summer power service....	116,269 37	110,176 46			60.804 D	4.781
Auxiliary or emergency service.....		D 62 12			..... D 1,085.333	
Total	\$1,718,736 36	\$305,877 99	\$8.251	\$0.281	87.329 D	.731
<hr/>						
District "J" ¹⁵						
General service.....	\$829,690 11	\$198,263 20	\$9.656	\$0.089	132.389	5.163
Annual power service....	116,360 67	D 5,540 26			84.348	5.346
Apartment house service..	191,630 17	7,617 59			95.446	3.731
Summer power service....	2,498 00	1,776 37			69.427 D	6.057
Total	\$1,140,178 85	\$202,116 90	\$9.656	\$0.089	117.661	7.436

¹⁴ Based on 8¢ per 1,000 pounds of steam delivered to mains.

¹⁵ District "B" (which includes station "A") designates the downtown, and "J" the uptown district.

The New York Steam Company
Details of Operating Expenses

<i>Station Operating Expense</i>	Stations "A" and "B"	Station "J"	Total
Engineering supervision	\$5,969 13	{ \$1,806 91 } 2,560 22	\$11,856 26
Station superintendence			
Station clerks	4,088 07	3,001 26	7,089 33
Engineers	20,123 42	15,641 59	35,764 01
Firemen	20,534 54	{ 31,454 53 } 185 88	52,175 00
Firemen's helpers			
Attendance:			
Handling fuel	7,604 55	30,940 15	38,544 70
Handling ash	16,821 58	27,449 44	44,271 02
Cleaning, washing, and testing boilers.....	8,842 43	6,324 31	15,166 74
Miscellaneous labor	10,917 95	5,916 91	16,834 86
Janitor and watchman service.....	3,806 35	3,965 81	7,772 16
Fuel	889,093 81	716,729 53	1,605,823 34
Water for steam	42,857 24	23,733 92	71,091 16
Water for general station use.....	2,475 72	1,732 79	4,208 51
Production supplies	894 40	2,785 43	3,679 83
Lubricants, waste, and packing.....	2,482 29	5,572 39	8,054 68
Water-treating supplies	2,003 41	3,766 06	5,769 49
Station expense	4,685 06	1,429 29	6,114 35
Testing coal	2,214 13	87 55	2,301 68
Rent and repairs tunnel.....	.....	1,119 99	1,119 99
Rent and repairs piping	1,896 76	.....	1,896 76
Credit inter-department	4,903 70	.....	4,903 70
Total station operating expense.....	\$1,041,226 14	\$892,204 08	\$1,933,430 17

Station Maintenance Expense

Repairs:			
Building and grounds.....	\$3,347 59	\$4,881 38	\$8,228 97
Stocks, flues, and breechings.....	982 35	941 54	1,923 89
Engines and pumps.....	3,132 24	4,207 42	7,339 66
Boilers	15,220 77	7,847 86	23,068 63
Stokers	9,610 65	16,784 29	26,394 94
Mechanical drafts	1,010 18	3,157 95	4,168 13
Coal handling machinery	922 35	3,178 92	4,101 27
Ash handling machinery.....	4,193 58	2,728 33	6,921 91
Station piping	12,428 63	7,721 69	20,150 37
Electric apparatus	1,932 98	2,889 86	4,822 84
Scientific apparatus	2,717 31	1,248 65	3,965 96
Heaters and purifiers.....	590 32	391 93	972 25
Bunkers and chutes	977 29	6,531 48	7,508 77
Elevators	1,047 73	179 31	1,227 04
Shop and shop tools.....	167 40	865 51	1,032 91
Station and firing tools.....	551 36	1,487 93	2,039 29
Miscellaneous	3,704 55	1,282 03	4,986 58
Cinder catchers	1,044 24	964 11	2,008 35
Total station maintenance expense.....	\$63,451 57	\$67,290 19	\$130,741 76

Transportation Fuel Expense

Engineering supervision	\$1,788 02	.....	\$1,788 02
Superintendence			
Drivers and chauffeurs.....	8,184 25	.....	8,184 25
Garage misc. expense, gas, etc.....	4,014 45	.....	4,014 45
Garage rental expense.....	1,320 90	.....	1,320 90
Dock rental expense.....	10,514 43	\$608 69	11,123 12

The New York Steam Company

Details of Operating Expenses — Continued

Transportation Fuel Expense — Concluded		Stations " A " and " B "	Station " J "	Total
Dock hoisting expense.....	\$19,719 21	\$11,289 67		\$31,008 88
Miscellaneous	4,778 72	349 83		5,128 55
Snow removal expense	279 69			279 69
Repairs:				
Miscellaneous	45 13			45 13
Automobiles	8,347 29			8,347 29
Dock	5,684 19	374 70		9,816 76
Hoisting apparatus		3,807 67		
Hired trucks	2,981 16			2,981 16
Total transportation fuel expense.....	\$67,607 44	\$16,430 76		\$84,038 20

Transportation Ash Expense

Engineering supervision	\$437 65		\$437 65
Superintendence			
Drivers	527 62		527 62
Dock rental expense.....	45 83	\$805 01	650 84
Dock hoisting miscellaneous expense.....		1 55	1 55
Snow removal expense		16 00	16 00
Ash disposal expense.....	33,268 74	23,070 48	56,339 22
Miscellaneous	1,339 18		1,339 18
Repairs:			
Miscellaneous	48 23	110 17	158 40
Dock		12 12	12 12
Hoisting apparatus	59	123 67	123 26
Total transportation ash expense.....	\$35,667 84	\$23,938 00	\$59,605 84

Distribution Operating Expense

Engineering supervision	\$9,407 51	\$9,070 77	\$18,478 28
Superintendence			
Clerks	3,480 98	4,241 17	7,702 15
Street inspectors	4,530 37	4,552 37	9,082 74
Meters reset and removed	2,201 40	1,186 63	3,388 03
Turn-ons and turn-offs.....	3,711 70	3,157 00	6,868 70
Misc. distribution systems.....	5,106 39	4,882 26	9,987 65
Distribution system expense.....	2,750 23	933 91	3,684 14
Cartage expense	273 14	406 71	679 85
Office and shop rental.....	2,424 95	5,733 78	8,158 73
Office and shop light, etc.....			
Office and shop supplies.....			
Office and shop miscellaneous.....			
Experiments, distribution	950 95	1,127 42	2,078 37
Total distribution operating expense....	\$34,316 62	\$35,272 02	\$70,068 64

Distribution Maintenance Expense

Repairs:			
Mains	\$17,998 12	\$18,478 39	\$36,476 51
Services	9,963 39	6,527 25	16,490 64
Paving	690 86	12 81	703 67
Meters	27,932 33	11,040 69	38,973 05
Traps	4,749 42	2,750 07	7,499 49
Regulators			
Shop and street.....	966 74	655 47	1,622 21
Water leaks	4,419 87	2,764 54	7,184 41
Miscellaneous	1,101 97	642 40	1,744 37

The New York Steam Company

Details of Operating Expenses — Concluded

Distribution Maintenance Expense — Concluded		Stations " A " and " B "	Station " J "	Total
Cartage expense		\$506 64	\$2 42	\$508 06
Maintaining pumps in manhole.....				
Total distribution maintenance expense.....	\$68,328 37	\$42,874 04		\$111,202 41
<i>Utilization Expense</i>				
Customers' premises inspection.....	\$6,140 25	\$6,699 35		\$12,839 60
Customers' premises expense.....	615 97	2,489 81		3,105 78
Total utilization expense.....	\$6,756 22	\$9,189 16		\$15,945 38
<i>Commercial Expense</i>				
Salaries meter indexers.....	\$169 89	\$2,015 88		\$2,185 77
Salaries and expenses, commercial.....	7,850 32	7,852 97		15,703 29
Salaries and commissions, commercial collectors				
Commercial office rent	717 50	717 53		1,435 03
Commercial office supplies	1,284 67	1,271 99		2,556 66
Sales department expense.....	1,393 55	13 00		1,406 55
Commercial engineering expense.....	3,710 75	3,710 75		7,421 50
Total commercial expense.....	\$15,126 68	\$15,582 12		\$30,708 80
<i>General and Miscellaneous Expense</i>				
Salaries and expenses, general office.....	\$11,398 37	\$11,397 22		\$22,795 59
Salaries and expenses, general clerks.....	10,179 54	9,906 00		20,085 14
General office rent.....	4,258 36	4,269 64		8,528 50
General office supplies and expense.....				
Printing stationery.....				
Legal expense — general	91 71	56 84		148 55
Injuries and damages.....	2,111 76	859 57		2,971 33
Insurance	9,396 75	7,337 73		16,734 48
Miscellaneous general expense.....	610 18	645 15		1,255 33
Stores expense	8,615 32	2,416 95		11,032 27
Total general and miscellaneous expense.....	\$46,662 49	\$36,891 70		\$83,554 19

Depreciation.— Charges are made to Depreciation expense, and concurrent credits to depreciation reserve, on the basis of 2 cents per 1,000 pounds of steam sold during the previous month or from April to March inclusive.

<i>Taxes</i>				
CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Real estate	\$23,441 88	\$30,001 93	\$3,531 22	\$91,261 25
Corporate real property.....	478 64	650 72		3,780 36
Special franchise	16,115 04	15,421 58		40,275 86
Gross earnings — state	12,306 55	14,294 58		22,819 14
Total	\$57,342 11	\$60,368 81	\$3,531 22	\$158,137 11

Miscellaneous Rent Revenues.— M. A. Elseman, 66-68 Cortlandt street, \$2,700; New York Ice Co., 177 Washington street, \$4,749.96; F. T. Barry, 2 and 3 Riverview

* Includes \$1,942.79 not charged to operating income through the tax account, and \$3,257.23 charged to non-operating income.

The New York Steam Company

Terrace, \$2,875; Cruikshank and Co., 228-230 Pearl street, \$4,529.99; total, \$14,854.96; expenses, \$2,637.33; taxes, \$2,567.32.

MISCELLANEOUS INFORMATION

Plant Equipment in Place.—Steam station "B," located at 170-174 Greenwich street, contains following boilers: 56 Babcock and Wilcox of 250 hp. each; 1 Parker of 312 hp., and 1 Climax of 1,000 hp.

Steam station "J," located on East river between 59th and 60th streets, contains following boilers: 8 Climax of 1,000 hp. each; 1 Climax of 750 hp.; 4 Altman and Taylor of 510 hp. each; 3 Babcock and Wilcox of 300 hp. each.

Steam station "J" addition, located on the East river between 58th and 59th streets, contains following boilers: 8 Babcock and Wilcox of 600 hp. each; 6 Edgemoor (with stokers) of 700 hp. each.

Coal Consumed and Steam Sold. Stations "A" and "B": Total coal consumed, gross tons, 208,314; increase over last year, 31,060. Steam sold (1,000 lbs.): General service, 642,412; annual power, 1,134,482; summer power, 191,219; total, 1,968,113; increase over previous year, 363,681.

District "J": Coal consumed, gross tons, 118,077; increase over last year, 20,035. Steam sold (1000 lbs.): General service, 627,226; annual power, 137,963; apartment house, 200,255; summer power, 3,598; total, 969,032; increase over preceding year, 117,987.

Number of Feet of Connected Steam Main as of April 30, 1920

SIZE, (INCHES)	Installed during year	Total April 30, 1920	In district "B"	In district "J"
3	88	1,177	804	373
4		2,176	948	1,328
6	45	22,276	3,982	18,294
8	59	12,604	6,643	5,961
10	63	11,140	5,882	5,258
12		1,006	665	343
14	344	450	344	106
16		24,556	16,359	8,197
20		5,432		5,432
24		1,570		1,570
Total	599	82,389	35,527	46,862

Coal Statement — Value

CHARGES	On hand April 30, 1919	Consumed during year	On hand April 30, 1920
Stations "A" and "B"	\$29,060 70	\$839,008 81	\$21,245 30
Station "J"	13,845 12	716,729 53	8,827 78
Storage yard	54,425 86	(²²)	35,421 61
Total	\$97,321 68	\$1,605,823 34	²² \$65,494 69

Pounds

Stations "A" and "B"	13,806,938	466,623,360	10,633,280
Station "J"	5,402,880	264,492,480	5,790,400
Storage yard	54,425 86	(²²)	35,421 61
Total	37,338,128	731,115 840	28,636,160

²² The cost of coal actually on hand, as compiled from the records of the coal transportation department, is \$65,494.69. The discrepancy between this amount and the \$61,532.16 reported under Materials and supplies, represents the cost of coal received for which no invoices had been rendered to respondent.

²³ Included in "A" and "B".

The New York Steam Company

Accidents.— Minor injuries, 95; whereof to works employees, 58; to street department employees, 31; to shop employees, 1; to other employees, 3; to persons other than employees, 2. Killed — male, 2, street department employees.

Distribution of Compensation of Officers and Employees

CHARGES	Payroll
Production expenses	\$383,124 40
Distribution expenses	117,067 87
Commercial expenses	26,172 04
General miscellaneous expenses.....	47,942 64
Utilisation	15,762 32
Charges to outside parties.....	2,264 79
Stock account	23,882 45
Machine shop expense	4,372 48
Fixed capital	39,212 75
Total	<u>\$639,801 71</u>

The New York Steam Company

	STATION "A"		STATION "J"		ALL STATIONS	
	Year ending April 30, 1920	Year ending April 30, 1919	Year ending April 30, 1920	Year ending April 30, 1919	Year ending April 30, 1920	Year ending April 30, 1919
Expenses:						
Fuel — average cost per gross ton alongside, dollars.....	4.270	4.693	6.070	6.000	4.920	5.346
Fuel — transport cost per gross ton, dollars.....	.325	.331	.139	.124	.237	.237
Fuel — station handling cost per gross ton, dollars.....	.036	.038	.262	.023	.118	.080
Repairs — cents per M lbs. of steam sold, total.....	3.224	4.699	6.944	12.445	4.450	8.587
Total cost — cents per M lbs. of steam sold.....	69.985	78.608	117.377	115.261	85.621	96.834
Total cost — cents per gross ton fixed, Capacities and loads:	4.999	5.444	7.556	6.000	5.920	5.776
Station capacity (basis 10 sq. ft. h. a.), hp.....	12,000	12,000	20,760	20,760	32,760	32,760
Steam generated (lbs.).....	2,327,299.000	1,993,131.000	1,993,131.000	1,993,249.000	4,960,997.000	4,022,538.000
Steam — total sold (lbs.).....	1,967,843.000	1,604,422.000	969,032.000	851,045.000	2,937,145.000	2,455,467.000
Peak load — lbs. per hr. generated.....	899,000	675,000	620,000	540,000	1,509,000	1,215,000
Peak load — hp. per hr.....	25,760	22,076	19,375	16,997	45,125	39,073
Load factor — average [station load] to station capacity — per cent.....	89.57	78.75	34.6	37.3	124.17	116.05
Load factor — [peak load to] station capacity — per cent.....	214.20	183.87	93.3	81.9	307.50	265.77
Average station load, hp. per hr.....	10,749	9,450	7,176	7,748	17,925	17,198
Economic results:						
Water (lbs.) evaporated per lb. of fuel fired.....	6.34	6.65	7.53	7.37	6.78	7.01
Fuel (lbs.) per hp. hr. developed.....	4.77	4.74	4.24	3.18	4.50	3.96
General data:						
Fuel — total gross tons.....	208,314.01	177,254	118,077	98,042	396,301.01	275,295
Fuel — per cent station use and refuse.....	27.8	20.85	19	18.19	23.5	19.53
Water — average temperature, city water.....	N. R.	55	N. R.	55	.....	55
Water — average temperature, boiler feed.....	153	162	180	163.3	166	162
Steam — average boiler pressure.....	116	114	110	75	113	94.3
Steam — average distribution pres- sure at station.....	111	114	78	75	95	94.3
Atmospheric temperature (degrees F.), mean.....	N. R.	53.71	N. R.	53.71	N. R.	53.71
Atmospheric humidity (per cent), mean.....	N. R.	62.9	N. R.	62.90	N. R.	71.6
Labor — average number employees.....	68	61	85	87	153	146

The New York Steam Company

NUMBER OF EMPLOYEES AND CLASSIFIED WEEKLY WAGES — WEEK DECEMBER 11 TO 17, 1919

OCCUPATION	\$10 but under \$12	\$13.50 but under \$15	\$15 but under \$17.50	\$17.50 but under \$20	\$20 but under \$25	\$25 and over	Total number	Total weekly earnings full-time employees	Number of part-time employees	Total weekly earnings of part-time employees
<i>Main offices</i>										
Bookkeepers — men.....	1	1	2	\$57 00	.....	.....
Invoice clerk — men.....	1	2	46 50	.....	.....
Payroll clerk — men.....	1	.....	.....	2	40 50	.....	.....
Accounts payable clerk — women.....	1	.....	2	30 00	.....	.....
File clerk — women.....	1	30 00	.....	.....
Telephone operator — women.....	1	16 00	.....	.....
Customers ledger clerk — men.....	1	15 00	.....	.....
Meter record clerk — men.....	1	1	2	15 00	.....	.....
Commercial department clerk — men.....	2	.....	.....	1	.....	.....	7	104 00	.....	.....
Commercial department clerk — women.....	1	.....	1	20 00	.....	.....
Stenographers — women.....	1	145 00	.....	.....
Draftsmen — men.....	3	3	6	84 88	.....	.....
Commercial department inspectors — men.....	3	60 00	.....	.....
Distribution clerks — men.....	2	27 50	.....	.....
Hall attendance, porters and messengers.....	1	.....	.....	.....	1	.....	2	30 00	.....	.....
<i>Distribution offices</i>										
Distribution clerks — men.....	1	.....	.....	1	18 00	.....	.....
Distribution clerks — women.....	1	.....	.....	1	18 00	.....	.....
Stenographers — women.....	1	.....	.....	.....	.....	1	14 00	.....	.....
Foreman — men.....	3	3	123 00	.....	.....
Chauffeurs — men.....	1	30 03	.....	.....
Inspectors — men.....	5	25	30	900 57	2	\$29 16
Inspectors' helpers — men.....	9	7	16	420 05	1	4 05
First-class pipemen — men.....	5	5	5	142 83	.....	.....
Second-class pipemen — men.....	6	6	246 80	.....	.....
Third-class pipemen — men.....	6	6	128 44	.....	.....
Laborers.....	1	4	15	31	51	1,274 01	10	86 97
Storekeepers and store clerks.....	1	5	6	179 55	.....	.....
Distribution — watchman.....	1	.....	.....	.....	1	.....	3	48 54	.....	.....
<i>Station offices</i>										
Station clerks — men.....	1	.....	1	4	4	10	250 70	.....	.....
Engineers — men.....	16	16	715 05	.....	.....
Pumpmen — men.....	3	3	96 60	.....	.....

[illegible]

The New York Steam Company

Officers.—Receivers, Wm. C. Fitts, George F. Hurd, and G. C. St. John; First Vice-President, Chas. A. Gillham; Second Vice-President, F. E. Pendleton; Secretary and Treasurer, George S. Beith; Auditor, A. B. Jacobsen; General Purchasing Agent, J. N. Moncrieff.

Directors.—Chas. A. Gillham, Arthur H. Van Gorder, Geo. S. Beith, Sidney S. Wilson, E. G. Stephenson, F. E. Pendleton, G. R. Cottrelle, H. F. Kennedy.

Main Business Office.—280 Madison avenue, New York city.

Report verified by Geo. S. Beith, Treasurer, for the Receivers of the company, September 12, 1920.

INDEX TO COMPANIES

The information contained in the annual returns of operating and lessor corporations to the Commission is presented in this Volume in either tabular or abstract form. The "abstracts" contain a large portion of the details concerning assets and liabilities; the tables the larger portion of the operating and physical data. Cross-references to such tables will be found in the "abstracts," which are listed by companies in this index. The index also contains references to a small number of companies that have filed reports as *inactive* or *dormant* corporations (not published herein).

The history of railroad and street railroad corporations that have at any time operated in the First District, or were organized to operate therein, is contained in Volume V of the Commission's Annual Report for 1913, to which reference should be made for information respecting companies not listed in this index.

1. Street and Electric Railway Companies

[Elevated or underground railways in italics, surface railways in roman]

	Oper- ating Lessor	PAGE
Belt Line Railway Corp.....	X ..	225
Bleeker Street & Fulton Ferry Railroad Co., The.....	X ..	229
Bridge Operating Co.....	X ..	230
Broadway & Seventh Avenue Railroad Co.....	X ..	233
Bronx Traction Co., The.....	X ..	234
Brooklyn & North River Railroad Co., The.....	X ..	236
Brooklyn City Railroad Co., The.....	X ..	240
Brooklyn Height Railroad Co., The.....	X ..	242
Brooklyn, Queens County & Suburban Railroad Co.....	X ..	251
Brooklyn Rapid Transit System.....	(¹) ..	257
Bush Terminal Railroad Co.....	X ..	262
Central Croastown Railroad Co. of New York, The.....	(¹) ..	
Christopher & Tenth Street Railroad Co., The.....	X ..	266
Coney Island & Brooklyn Railroad Co., The.....	X ..	267
Coney Island & Gravesend Railway Co.....	X ..	273
De Kalb Avenue & North Beach Railroad Co.....	X ..	277
Dry Dock, East Broadway & Battery Railroad Co., The (Receiver).....	X ..	277
Eighth Avenue Railroad Co.....	X ..	282
Fort George & Eleventh Avenue Railroad Co.....	X ..	284
Forty-second Street & Grand Street Ferry Railroad Co., The.....	X ..	285
Forty-second Street, Manhattan & St. Nicholas Avenue Railway Co., The...	X ..	286
Hudson & Manhattan Railroad Co.....	X ..	291
Interborough Rapid Transit Co.....	X ..	300
Kingsbridge Railway Co.....	X ..	316
Long Island Electric Railway Co.....	X ..	317
Manhattan & Queens Traction Corp.....	X ..	321
Manhattan Bridge Three-Cent Line.....	X ..	326
Manhattan Railway Co.....	X ..	331
Marine Railway Co., The.....	X ..	334
Mid-Croastown Railway Co., Inc.....	X ..	335
Nassau Electric Railroad Co., The.....	X ..	338
New York & Coney Island Railroad Co., The (steam charter).....	X ..	346
New York & Harlem Railroad Co. (city line).....	X ..	347
New York & Long Island Traction Co., The.....	X ..	349
New York & North Shore Traction Co., The.....	X ..	353

¹ Property passed to New York Railways Co. upon foreclosure of mortgage in 1913.

² Brooklyn Rapid Transit Co. is a business corporation which owns stocks of various street railway companies. There is given in Part II an abstract of the company's balance sheet and income statement as reported to the company's stockholders. Maintenance and power cost data as reported for the system are also given, together with excerpts from the operating agreements governing the distribution of such joint expenses among the system companies.

1. Street and Electric Railway Companies — Concluded

	Oper- ating	Lessor	PAGE
New York & Queens County Railway Co.....	X	..	357
New York City Interborough Railway Co.....	X	..	362
New York Consolidated Railroad Co.....	X	..	366
New York Municipal Railway Corp.....	..	X	377
New York Railways Co.....	X	..	382
Ninth Avenue Railroad Co., The.....	..	X	401
Ocean Electric Railway Co.....	X	..	403
Pelham Park & City Island Railway Co., Inc.....	X	..	406
Prospect Park & Coney Island Railroad Co. (steam charter).....	..	X	408
Prospect Park & South Brooklyn Railroad Co. (steam charter).....	..	X	410
Richmond Light & Railroad Co.....	X	..	411
Rockaway Electric Railway Co.....	..	(^o)	..
Second Avenue Railroad Co. in the City of New York (Receiver).....	X	..	418
Sixth Avenue Railroad Co.....	..	X	422
South Brooklyn Railway Co.....	X	..	424
Southern Boulevard Railroad Co., The.....	X	..	430
Southfield Beach Railroad Co.....	X	..	434
Staten Island Midland Railway Co.....	X	..	436
Third Avenue Bridge Co.....	..	X	440
Third Avenue Railway Co.....	X	..	441
Thirty-fourth Street Crosstown Railway Co.....	..	X	454
Transit Development Co.....	..	(^o)	..
Twenty-third Street Railway Co.....	..	X	456
Union Railway Co. of New York City.....	X	..	457
Van Brunt Street & Erie Basin Rail Road Co., The.....	X	..	465
Westchester Electric Railroad Co., The.....	X	..	467
Total.....	36	21	

2. Omnibus and Baggage Transfer Companies

City Island Motor Bus Co., Inc.....	X	..	478
Fifth Avenue Coach Co.....	X	..	479
Hillside Transportation Co.....	..	(^o)	..
New York Motor Bus Co., Inc.....	..	(^o)	..
New York Transfer Co., The.....	X	..	491
People's Five Cent Bus Corp.....	..	(^o)	..
Westcott Express Co.....	X	..	495
Total.....	4	..	

3. Steam Railroad Companies

Brooklyn Eastern District Terminal.....	X	..	504
Degnon Terminal Railroad Corp.....	X	..	505
Glendale & East River Railroad Co., The.....	..	X	502
Jay Street Connecting Railroad, The.....	X	..	506
Jerome Park Railway Co., The.....	..	(^o)	..
New York & Rockaway Beach Railway Co., The.....	..	X	503
New York, Brooklyn & Manhattan Beach Railway Co., The.....	..	X	502
New York Connecting Railroad Co., The.....	X	..	505
New York Dock Railway.....	X	..	506
Pennsylvania Tunnel & Terminal Railroad Co.....	..	X	502
Staten Island Railway Co., The.....	..	X	502
Staten Island Rapid Transit Railway Co., The.....	X	..	504
Total.....	6	5	

^a No report filed. (For information, see Annual Report of the Commission for 1911, Vol. II, p. 673; and for 1913, Vol. V, p. 1125.)

^b Formerly operated shops, power plants, etc., of the Brooklyn Rapid Transit system. On July 31, 1918, was merged by the Brooklyn Rapid Transit Co.

^c Dormant company; for last published abstract, see 1917 Report.

4. Gas Companies and Electrical Companies
[E designates electrical and G gas corporations]

	Oper- ating Lessor	PAGE
Amsterdam Electric Light, Heat and Power Co.	E	717
Astoria Light, Heat and Power Co., The.	G	717
Ball Electrical Illuminating Co., The.	(9)	
Bronx Gas and Electric Co., The.	EG	724
Brooklyn Borough Gas Co.	G	732
Brooklyn Edison Co., Inc.	E	737
Brooklyn Union Gas Co., The.	G	747
Brush Electric Illuminating Co. of New York, The.	E	757
Central Union Gas Co.	G	759
Consolidated Gas Co. of New York.	G	768
Consolidated Telegraph and Electrical Subway Co.	E	786
East River Gas Co. of Long Island City.	(7)	
Edison Electric Illuminating Co. of Brooklyn.	(9)	
Empire City Subway Co., Ltd.	E	791
Equity Gas Co.	(12)	
Flatbush Gas Co., The.	EG	796
Jamaica Gas Light Co., The.	G	804
Kings County Electric Light and Power Co.	(9)	
Kings County Lighting Co.	G	809
Long Acre Electric Light and Power Co.	E	815
New Amsterdam Gas Co.	G	817
Newtown Gas Co., The.	G	827
New York and Queens Electric Light and Power Co.	E	832
New York and Queens Gas Co.	G	841
New York and Richmond Gas Co.	G	846
New York Edison Co., The.	E	851
New York Mutual Gas Light Co., The.	G	870
Northern Union Gas Co.	G	877
Queens Borough Gas and Electric Co.	EG	884
Richmond Hill and Queens County Gas Light Co.	G	893
Richmond Light and Railroad Co.	E ¹⁰	897
Riverside Light and Power Co.	E	905
Standard Gas Light Co. of the City of New York, The.	G	907
United Electric Light and Power Co., The.	E	913
Westchester Lighting Co.	(11)	883
Woodhaven Gas Light Co., The.	G	921

5. Steam Companies

New York Steam Co. (Receivers)	X	929
--------------------------------------	---	-----

⁹ Inchoate company; for last published abstract, see 1918 Report.

¹⁰ Business conducted by New Amsterdam Gas Co. (see Addendum to abstract of that company).

¹¹ Merged with Brooklyn Edison Co., Inc.

¹² Name changed to Brooklyn Edison Co., Inc.

¹³ Also a street railroad corporation, for which a separate return is filed.

¹⁴ A Second District corporation, which filed certain data concerning its operations in the Borough of The Bronx, published herein as an addendum to Northern Union Gas Co.'s abstract.

¹⁵ Inchoate company; for abstract, see Addendum to Brooklyn Union Gas Co.'s abstract.

INDEX TO LEGISLATIVE DOCUMENTS 1920

	Doc. No.
Adjutant-General, report	119
Agriculture, Division of, Department of Farms and Markets, report....	39
Agriculture, School of, Farmingdale, L. I., report on investigation.....	79
Albion, Western House of Refuge for Women, report	64
report and investigation of joint committee of Legislature.....	48
American Life Saving Society, report.....	102
American Scenic and Historic Preservation Society, report.....	117
American Society for Prevention of Cruelty to Animals, report.....	130
Americanization, address by Senator Cotillo.....	95
Animals, American Society for Prevention of Cruelty to, report.....	130
Appropriations, for promotion of better relations between workers and employers, message from Governor on.....	71
requests for, message from Governor transmitting statement.....	33
report of Budget committee on requests for.....	11
Architecture, Department of, report.....	105
Arsenal, State, in New York city, message from Governor on.....	69
Assembly, bills, supplemental index.....	139
committees, list	20
members, list	2
memorial of Bar Association on qualifications of certain members to retain their seats	30
proceedings of Judiciary committee on qualifications of certain mem- bers to retain their seats.....	35
Attorney-General, report	89
Automobile registration, fees, fines and penalties, statement of treasurer.	120
Automobiles, message from Governor on amending Highway law in rela- tion to	68
Aviation Commission, report	103
Bailey, Dr., report on adequate appropriations for State Hospitals.....	32
Banks, Superintendent of, report on banks of deposit and discount.....	4
on Savings and loan associations, Land banks, etc.....	5
on Savings banks, Trust companies, etc.....	6
Bar Association of the City of New York, memorial on qualifications of certain members of Assembly to retain their seats.....	30
Barges, <i>see</i> Freight carrying barges.	
Batavia, New York State School for the Blind, report.....	7
Bath, New York State Soldiers' and Sailors' Home, report.....	41
Battle, George Gordon, report on investigation of Department of Farms and Markets	62
Bedford Hills, New York State Reformatory for Women, report.....	9
Bills, Assembly, supplemental index.....	139
Senate, supplemental Index.....	138
Blind, New York State Commission for, report.....	75
schools for, reports	25
Boards, commissions and departments, <i>see specific names of.</i>	
Bridge and Tunnel Commission, report.....	60
Briggs, Dr., report on adequate appropriations for State Hospitals.....	32
Budget committee, report on requests for appropriations.....	11
Buffalo, Charity Organization Society, report.....	43
Canals, report of Comptroller relating to expenditures on.....	86
report relative to operation by U. S. Government of freight carrying barges on State canals.....	76
Charities, Fiscal Supervisor, report.....	115
Charities, State Board of, report.....	38
Charity Organization Society of the City of Buffalo, report.....	43
Children, New York Society for the Prevention of Cruelty to, report...	123

	Doc. No.
Civil Service Commission, report.....	85
Commissions and departments, <i>see specific names of.</i>	
Committees of the Assembly, list.....	20
Committees of the Senate, list.....	19, 27
revised list	53
Commutations granted by Governor, statement of.....	73
Comptroller, State, report.....	10
report on expenditures on the canals.....	86
special report on municipal accounts.....	61
Conner, J. F., final report on investigation of Industrial Commission...	26
Conrad Poppenhusen Association, annual report.....	22
Conservation Commission, report.....	83
report relative to amendments to Conservation law.....	65
Conservation law, report of Conservation Commission relative to amend- ments to	65
Consolidated laws, supplement to statutory record.....	140
Cooper Union, report of trustees.....	58
Cornell University, State Veterinary College, report.....	8
Cotillo, Senator, address on Americanization.....	95
Craig Colony for Epileptics, report.....	15
Credit unions, report of Superintendent of Banks relative to.....	5
Crime, statistics of, report of Secretary of State.....	88
Crippled and deformed children, New York State Hospital for, report...	133
Deaf, institutions for, report.....	128
Deaf mutes, institutions for the instruction of.....	93, 122
Defectives, <i>see</i> Mental defectives.	
Departments, <i>see specific names of.</i>	
Diseases, malignant, <i>see</i> Malignant diseases.	
Drug Control Commission, <i>see</i> Narcotic Drug Control Commission.	
Education Department, message from Governor recommending that Mili- tary Training Commission be transferred to.....	55
report	112
Eighteen Mile Creek, report of State Engineer and Surveyor on exam- ination and survey of.....	66
Election law, message from Governor recommending increase in number of State Committeemen.....	54
Elections, State Superintendent, report.....	21
Elmira Reformatory, report of managers.....	124
Employers and employees, message from Governor requesting appropria- tion for promotion of better relations between.....	71
Engineer and Surveyor, State, report.....	82
report on Eighteen Mile Creek.....	66
Epileptics, Craig Colony for, report.....	15
Episcopal fund, report of trustees of.....	77
Excise, Commissioner of, report.....	134
Farmingdale, L. I., New York State School of Agriculture, report of investigation	79
Farms and Markets, Department of, report, Division of Agriculture....	39
report on investigation of.....	62
Feeble-minded Children, Institution for, Syracuse, report.....	42
Feeble-minded Women Custodial Asylum for, report.....	17
Fire Island State Park Commission, report.....	72
Fiscal Supervisor of State Charities, report.....	115
Food production and distribution, report of Reconstruction Commis- sion on	70
Forest Preserve, list of lands in.....	84
Franchises, analysis of service-at-cost franchises in America.....	96
Freight carrying barges on State canals, report on operation by U. S. Government	76

Governor, statement of pardons, commutations and reprieves granted by.	73
Governor, messages:	
annual	3
appropriation for promotion of better relations between workers and employers, request for.....	71
appropriations desired by each Department, transmitting statement of total amount	33
Arsenal, State, in New York city.....	69
Conservation Commission, submitting report on amendments to Conservation law	65
Health, Commissioner of, memoranda on preventing spread of influenza	46
High cost of living and fair price milk committee of New York city, transmitting report on.....	29
Highway law, amending, in relation to motor vehicles.....	68
Highways, construction of	31
Industrial Commission, housing of in New York city.....	59
transmitting final report on investigation.....	26
Military Commission, transfer to Department of Education, recommendation	55
New York-New Jersey Port and Harbor Development Commission, transmitting report	97
Public Service Commission, transmitting communications from....	28
Reconstruction Commission, transmitting report on food production and distribution	70
transmitting report on housing situation.....	78
transmitting report on Public Health.....	63
transmitting report on reorganization of State Government....	51
State Committeemen, recommending increase of number	54
State Hospitals, transmitting report on adequate appropriations....	32
Grand Army of the Republic, annual encampment, report of proceedings.	136
Gravesend and Jamaica Bay Waterways Board, report.....	47
Harlem River, report of Board of Conference on proposed improvement of.	74
Hawthorne, Jewish Protectory and Aid Society, report.....	99
Health, Commissioner of, request for financial assistance to prevent spread of influenza	46
Health, State Department, report.....	91
Health Officer, Port of New York, report.....	23
Health, Public, report of Reconstruction Commission.....	63
High cost of living, report of New York city committee on.....	29
Highway law, message from Governor on amending, in relation to motor vehicles	68
Highways, message from Governor on construction of.....	31
Highways, State Commission, report.....	116
Historian, State, report.....	144
Hospital Commission, report.....	90
Housing conditions, preliminary report of investigating committee.....	14
Housing situation, report of Reconstruction Commission on.....	78
Hudson, New York State Training School for Girls, report.....	129
Ice conditions, preliminary report of investigating committee.....	14
Index, supplemental, to Assembly bills.....	139
to Senate bills.....	138
Indian school, <i>see</i> Thomas Indian School.	
Industrial Commission, final report of investigating	26
message from Governor on housing of, in New York city.....	59
report	110
Influenza, Commissioner of Health requests financial assistance to prevent spread of	46
Insane, <i>see</i> State hospitals.	
Institute for Study of Malignant Diseases, report.....	57
Insurance, Superintendent of, report.....	34
International Sunshine Society, report.....	132
Iroquois, Thomas Indian School, report.....	12

	Doc. No.
Investigations, Assembly, on qualifications of certain members to retain seats, memorial of Bar Association.....	30
proceedings of Judiciary committee.....	35
Farms and Markets, Department of, report.....	62
Housing and ice conditions, preliminary report of committee.....	14
Industrial Commission, message from Governor transmitting final report on	26
New York city, Board of Estimate and Apportionment, report on transportation lines	141
New York State School of Agriculture at Farmingdale, L. I., report of joint committee on.....	79
sedition activities, report and recommendations of joint legislative committee investigating	52
Western House of Refuge for Women, concerning management.....	48
Investment companies, report of Superintendent of Banks on.....	6
Investment securities, report of special joint committee on supervision and regulation	81
Jamaica Bay-Peconic Bay Canal Board, supplemental report.....	56
Jewish Protectory and Aid Society, report.....	99
Judiciary Committee of Assembly, proceedings on qualifications of certain members to retain their seats.....	35
Juvenile Delinquents, Society for the Reformation of, report.....	125
Labor and capital, message from Governor requesting appropriation for promotion of better relations between.....	71
Land banks, report of Superintendent of Banks, relative to.....	5
Lands in the Forest Preserve, list of.....	84
Laws, consolidated, supplement to statutory record.....	140
Letchworth Village, report.....	104
Library, State, report.....	114
Life Saving Corps, United States, report.....	111
Life Saving Society, American, report.....	102
Loan brokers, report of Superintendent of Banks, on.....	6
Loan companies, report of Superintendent of Banks on.....	6
Malignant Diseases, State Institute for Study of, report.....	57
Malone, Northern New York Institution for Deaf Mutes, report.....	122
Members of the Assembly, list.....	2
Members of the Senate, list.....	1
Mental Defectives, Rome State School for, annual report.....	45
Mental Defectives, State Commission, report.....	44
Messages from the Governor, <i>see</i> Governor.	
Military Training Commission, message from Governor recommending transfer to Department of Education.....	55
Milk, report of fair price committee of New York city.....	29
Mohawk and Hudson River Humane Society, report.....	107
Monuments Commission, report.....	101
Motor vehicles, message from Governor relative to amending Highway law on	68
Municipal accounts, special report of Comptroller on.....	61
Museum, State, report.....	113
Napanoch Reformatory, report of managers.....	124
Narcotic Drug Control Commission, report.....	108
Nautical School, New York State, report.....	49
New York Catholic Protectory, report.....	126
New York City, report of high cost of living and fair price milk committee	29
report of Board of Estimate and Apportionment on investigation relating to transportation lines in.....	141
report of Public Service Commission, First District, on traction situation	40
New York Hospital. Society of, report.....	131

	Doc. No.
New York Institution for the Education of the Blind, report.....	25
New York Monuments Commission, report.....	101
New York-New Jersey Port and Harbor Development Commission, report	97
New York Society for the Prevention of Cruelty to Children, report....	123
New York Soldiers' and Sailors' Home, report.....	41
New York State Bridge and Tunnel Commission, report.....	60
New York State Commission for the Blind, report.....	75
New York State Custodial Asylum for Feeble Minded Women, Newark, report	17
New York State Hospital for Care of Crippled and Deformed Children, report	133
New York State Hospital for Treatment of Pulmonary Tuberculosis, report	50
New York State Library, report	114
New York State Museum, report	113
New York State Nautical School, report.....	49
New York State Reformatory for Women, Bedford Hills, report.....	9
New York State School for the Blind, Batavia, report.....	7
New York State School of Agriculture, Farmingdale, L. I., report of investigation	79
New York State Training School for Girls, Hudson, report.....	129
New York State Veterinary College, report	8
New York State Women's Relief Corps Home, Oxford, report.....	135
New York Telephone Company, report of Public Service Commission on defective condition of.....	67
Newark, New York State Custodial Asylum for Feeble Minded Women, report	17
Niagara, State Reservation at, report.....	13
Northern New York Institution for Deaf-Mutes, report.....	122
Oxford, Women's Relief Corps Home, report.....	135
Palisades Interstate Park Commissioners, report.....	100
Pardons granted by Governor, statement of.....	73
Pensions, Commission on, report.....	92
Police, State Department of, report.....	16
Port of New York, Health Officer, report.....	23
Prison Association of New York, report.....	106
Prison Commission, report.....	142
Prison Department, report.....	143
Probation Commission, report.....	87
Public Health, <i>see</i> Health, Public.	
Public Service Commission, First District, report.....	36
report on traction situation, New York city.....	40
Public Service Commission, Second District, report.....	37
report of defective condition of service of New York Telephone Com- pany, in New York city.....	67
Public Service Commissions, message from Governor transmitting com- munications from	28
Public Works, Superintendent of, report.....	103
Racing Commission, report	121
Raybrook, New York State Hospital for Treatment of Pulmonary Tuber- culosis, report	50
Reconstruction Commission, report on food production and distribution.	70
report on housing situation.....	78
report on public health.....	63
report on reorganization of State government.....	51
Reformatories at Elmira and Napanoch, report of managers.....	124
Reformatory for Women, Bedford Hills, report	9
Reorganization of State government, report of Reconstruction Commis- sion on	51

Reprieves, granted by Governor, statement of.....	73
Roads, <i>see</i> Highways.	
Rome State School for Mental Defectives, annual report.....	45
Rules of the Senate.....	18
Safe deposits, report of Superintendent of Banks, relative to.....	6
Sailors' Snug Harbor, report of comptroller of trustees.....	98
St. Joseph's Institute for the Improved Instruction of Deaf Mutes, report.	93
Savings and loan associations, report of Superintendent of Banks rela-	
tive to	5
Savings banks, report of Superintendent of Banks relative to.....	6
Secretary of State, report on statistics of crime.....	88
Securities, investment, report of special joint committee on supervision	
and regulation	81
Seditious activities, report and recommendation of joint legislative com-	
mittee, investigating	52
Senate, bills, supplemental index.....	138
committees, list	19, 27
revised list	53
members, list	1
rules	18
Service-at-cost franchises in effect in America, analysis of.....	96
Socialists, memorial of Bar Association on qualifications of certain	
Assembly members to retain seats.....	30
Societies for the Prevention of Cruelty to Children, reports.....	123
Society for the Reformation of Juvenile Delinquents, report.....	125
Society of the New York Hospital, report.....	131
Soldiers' and Sailors' Home, Bath, report.....	41
Spanish War Veterans, report.....	137
Standing committees, Assembly, list.....	20
Senate, list	19, 27
revised list	53
State Boards, commissions and departments, <i>see specific names of.</i>	
State Committeemen, message from Governor recommending increase of	
number	54
State Hospitals, report of Dr. Briggs and Dr. Bailey on adequate appro-	
priations for	32
special report on overcrowding and scarcity of help in.....	24
State Library, report.....	114
State Museum, report.....	113
Statistics of crime, report of Secretary of State.....	83
Statutory record of consolidated laws, supplement to.....	140
Supplemental index of Assembly bills.....	139
of Senate bills	138
Syracuse State Institution for Feeble Minded Children, report.....	42
Tax Commission, report.....	118
Taxation and retrenchment, report of special joint committee on.....	80
Thomas Indian School, Iroquois, report.....	12
Traction situation in New York city, report of Public Service Commission,	
First District	40
Transportation lines in New York city, report of Board of Estimate and	
Apportionment on investigation on.....	141
Treasurer, State, report.....	127
Trust companies, report of Superintendent of Banks, relative to.....	6
Tuberculosis hospital, report.....	50
United Spanish War Veterans, report.....	137
United States Life Saving Corps, report.....	111
Veterinary College, State, report.....	8
Watkins Glen Reservation Commission. report.....	94
Western House of Refuge for Women, Albion, report.....	64
report and investigation of joint committee of Legislature.....	48
Women's Relief Corps Home, Oxford, report.....	135

UNIVERSITY OF MICHIGAN



3 9015 06813 8737

